

Case No. 05-44481 (RDD)

## EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
1599963 ONTARIO LIMITED	4769	\$297,095.72	5/4/2006	\$300,000.00
1ST CHOICE HEATING & COOLING INC	16601	\$22,046.54	5/15/2007	\$0.00
1ST CHOICE HEATING & COOLING INC	16606	\$22,046.54	5/14/2007	\$0.00
A D BRACKINS	4194	\$0.00	5/1/2006	\$0.00
A SCHULMAN INC	11260	\$98,066.34	7/27/2006	\$0.00
A SCHULMAN INC	16627	\$134,297.99	7/17/2007	\$0.00
AB AUTOMOTIVE ELECTRONICS LTD	9120	\$160,270.22	7/7/2006	\$154,772.90
AB AUTOMOTIVE INC	14239	\$5,244,135.51	7/31/2006	\$3,445,906.26

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ABBAS MOHAMED A	4935	\$0.00	5/5/2006	\$0.00
ABC TECHNOLOGIES INC	1168	\$70,900.93	12/15/2005	\$0.00
ABULABAN MAJDI	13446	\$0.00	7/31/2006	\$0.00
ACCURATE THREADED FASTENERS INC ATF INC	11413	\$617,679.20	7/27/2006	\$550,000.00
ACE AMERICAN INSURANCE COMPANY	13018	\$0.00	7/28/2006	\$0.00
ACORN DISTRIBUTORS INC	2287	\$12,921.52	3/14/2006	\$7,723.22
ACTCO TOOL AND MANUFACTURING COMPANY	8286	\$191,365.69	6/20/2006	\$31,220.00
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	\$149,294.92	11/6/2006	\$127,228.74

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AFFINIA CANADA CORP EFT	11099	\$173,734.07	7/26/2006	\$173,734.07
AGFA	8719	\$90,518.74	6/28/2006	\$0.00
AI SHREVEPORT LLC	15299	\$389,277.00	7/31/2006	\$0.00
AIRGAS EAST INC	14278	\$18,704.93	7/31/2006	\$13,927.33
AIRGAS EAST INC	14279	\$3,649.48	7/31/2006	\$0.00
AIRGAS EAST INC	14280	\$13,930.66	7/31/2006	\$12,484.64
AIRGAS SOUTH INC	14281	\$40,160.57	7/31/2006	\$40,160.57
AIRGAS SOUTHWEST INC	14277	\$88,154.71	7/31/2006	\$82,016.97

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AKEBONO CORPORATION	2433	\$231,027.90	3/28/2006	\$0.00
ALAN BOYD ROWLEY	7192	\$0.00	5/31/2006	\$342,773.79
ALBERT L CRAWFORD	10416691		1/17/2008	\$388,888.32
ALBRECHT DONALD D	12117	\$0.00	7/28/2006	\$490,552.88
ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP	12007	\$752,684.74	7/28/2006	\$752,684.74
ALCOA EXTRUSIONS INC	12009	\$77,872.57	7/28/2006	\$77,872.57
ALEGRE INC	12193	\$2,382,040.18	7/28/2006	\$351,963.62
ALFRED CASTILLO	12410	\$0.00	7/28/2006	\$0.00

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ALFRED J BAILEY	6165	\$0.00	5/17/2006	\$0.00
ALFRED J POPPITT II	10416711		1/17/2008	\$301,091.16
ALLEGRO MICRO SYSTEMS INC	1741	\$1,669,714.54	2/1/2006	\$1,410,167.30
ALLEN W BESEY	10416642		1/17/2008	\$612,129.61
ALLIANCE PRECISION PLASTICS CO	11574	\$37,451.00	7/27/2006	\$2,971.15
ALLIANCE PRECISION PLASTICS CO	11575	\$37,451.44	7/27/2006	\$0.00
ALPS AUTOMOTIVE INC	2246	\$6,140,513.59	3/10/2006	\$6,100,000.00
ALUMAX MILL PRODUCTS INC	12006	\$713,498.23	7/28/2006	\$713,498.23

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALVIN C SCHMIDT AND DARLA J SCHMIDT	11801	\$79,580.00	7/28/2006	\$0.00
AMBRAKE CORPORATION	6844	\$2,773,276.88	5/25/2006	\$2,768,486.44
AMD INTERNATIONAL SALES & SERVICE LTD	10589	\$136,561.72	7/25/2006	\$33,973.92
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1378	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1379	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1380	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1381	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1382	\$0.00	12/29/2005	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1383	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1384	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1385	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1386	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1387	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1373	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1374	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1375	\$0.00	12/29/2005	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1376	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1377	\$0.00	12/29/2005	\$0.00
AMERICAN RECYCLING & MANUFACTURING CO INC	16556	\$40,645.16	3/21/2007	\$40,645.15
AMERICAN RECYCLING & MFG CO INC	14256	\$38,397.95	7/31/2006	\$0.00
AMES REESE INC	9816	\$13,417.47	7/18/2006	\$8,117.47
AMES REESE INC	9820	\$118,242.99	7/18/2006	\$97,736.39
AMETEK INC	11900	\$32,498.64	7/28/2006	\$25,375.00
AMROC INVESTMENT LLC AS ASSIGNEE OF FLEXLINK SYSTEMS INC	8581	\$550,087.00	6/26/2006	\$470,871.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION	8584	\$76,448.98	6/26/2006	\$75,549.82
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER - NEY INC	7836	\$82,871.31	6/12/2006	\$79,106.44
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER MPG CO INC	7837	\$152,445.85	6/12/2006	\$143,532.08
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	\$58,187.44	6/6/2006	\$1,567.26
AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINNATTI INC	7995	\$896,187.82	6/14/2006	\$853,290.62
ANAND RAJ K	6176	\$0.00	5/17/2006	\$0.00
ANDERSON CARRIE	12134	\$0.00	7/28/2006	\$0.00
ANDERSON FREDERICK G	8173	\$0.00	6/19/2006	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ANDERSON JON R	6693	\$0.00	5/23/2006	\$666,506.63
ANDREW J HARRIS	8360	\$0.00	6/22/2006	\$0.00
ANDREW R KOVAK TR	16280	\$20,000.00	8/31/2006	\$0.00
ANDREWS PATRICK J	5162	\$0.00	5/8/2006	\$0.00
ANDROID INDUSTRIES LLC	14645	\$3,184,562.00	7/31/2006	\$0.00
ANGELITA ESCOBEDO	13604	\$24,668.00	7/31/2006	\$0.00
ANGOLIERI SUSAN L	7888	\$0.00	6/13/2006	\$0.00
ANNA JANE BERGWALL TR	12423	\$0.00	7/28/2006	\$0.00

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ANTHONY LEE	10416750		1/17/2008	\$13,535.98
APPLIED DATA SYSTEMS INC	349	\$147,550.00	11/4/2005	\$146,250.00
ARBON EQUIP CORP RITE HITE CORP	206	\$27,371.53	10/31/2005	\$13,065.09
ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS	16749	\$15,197.55	11/9/2007	\$14,600.67
ARNOLD CENTER INC	12197	\$135,298.72	7/28/2006	\$77,516.26
ARNOLD THOMAS B	9683	\$0.00	7/17/2006	\$140,169.88
ARTHUR ANDERSEN LLP	16748	\$29,559.00	10/15/2007	\$0.00
ASHLAND INCORPORATED	2760	\$262,636.04	4/25/2006	\$237,856.78

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ASHLEY MARGARET	4113	\$0.00	5/1/2006	\$0.00
ASI	15201	\$123,166.50	7/31/2006	\$35,107.98
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	\$88,316.34	3/16/2006	\$35,399.20
ASSAAD SALWA H	7045	\$0.00	5/30/2006	\$0.00
ASSOCIATED SPRING DO BRASIL LTDA	12830	\$12,847.12	7/28/2006	\$8,043.55
AT&T CORP	7506	\$4,424,985.53	6/5/2006	\$4,424,958.53
AT&T GLOBAL SERIVCES FKA SBC GLOBAL	16636	\$751,745.35	8/6/2007	\$691,047.51
AT&T GLOBAL SERVICES FKA SBC GLOBAL	16637	\$647,310.88	8/6/2007	\$373,099.88

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ATUL PASRICHA	14026	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14024	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14023	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14022	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14020	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14025	\$0.00	7/31/2006	\$0.00
AUDREY AMORT CARBRERA	9221	\$79,362.00	7/10/2006	\$0.00
AUSTIN R FISCHER	7553	\$0.00	6/6/2006	\$0.00

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AUTOLIV ASP INC	15582	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15579	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15580	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15581	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15583	\$2,110,150.00	7/31/2006	\$250,000.00
AUTOMODULAR ASSEMBLIES INC	15018	\$549,277.73	7/31/2006	\$332,223.12
AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4576	\$149,937.86	5/3/2006	\$149,937.86

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AUTOMOTIVE SAFETY TECHNOLOGIES INC A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC	4574	\$4,032,367.00	5/3/2006	\$3,785,356.00
AUTOPARTES DE PRECISION A DIV OF MINIATURE PRECISION COMPONENTS	1406	\$314,170.07	12/30/2005	\$261,685.90
BAKER & DANIELS LLP	16377	\$93,339.39	10/20/2006	\$87,872.04
BAKER RONALD E	8428	\$0.00	6/23/2006	\$0.00
BALL SYSTEMS	1768	\$9,060.00	2/3/2006	\$9,060.00
BALSEI MICHAEL	13450	\$0.00	7/31/2006	\$0.00
BARBARA A SANDERS	12206	\$0.00	7/28/2006	\$0.00

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BARBARA METCALF BELL	5862	\$0.00	5/15/2006	\$0.00
BARBARA N STEPHENS	3140	\$0.00	4/28/2006	\$0.00
BARBARA SUE HARTLEY	8611	\$0.00	6/27/2006	\$0.00
BARCZAK JAMES T	3411	\$0.00	5/1/2006	\$0.00
BARNES GROUP CANADA CORP	12829	\$90,716.91	7/28/2006	\$88,440.43
BARNES GROUP INC	12840	\$662,721.49	7/28/2006	\$545,615.53
BARR JAMES	8265	\$0.00	6/20/2006	\$0.00
BARRERA RICARDO B	12086	\$0.00	7/28/2006	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BASF CORPORATION	8012	\$856,055.16	6/15/2006	\$791,010.71
BASF CORPORATION	16200	\$1,015,234.23	8/14/2006	\$0.00
BATESVILLE TOOL & DIE INC	10558	\$620,518.73	7/24/2006	\$604,039.84
BATTENBERG III J T	10582	\$25,577,870.48	7/25/2006	\$21,959,868.20
BATTENBERG LUANN C	10575	\$1,913,074.87	7/25/2006	\$0.00
BATTENFELD OF AMERICA INC	1439	\$121,415.94	1/4/2006	\$83,403.44
BEAVER VALLEY MANUFACTURING INC	11186	\$180,633.39	7/26/2006	\$0.00
BEAVER VALLEY MANUFACTURING INC	16615	\$180,633.39	6/15/2007	\$166,062.39

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BECK BRUCE T	9657	\$1,142,111.00	7/17/2006	\$590,788.65
BECK SUSAN C	9665	\$174,610.00	7/17/2006	\$0.00
BEHR HELLA THERMOCONTROL GMBH	15197	\$141,105.88	7/31/2006	\$62,299.54
BEHR HELLA THERMOCONTROL GMBH	14058	\$34,109.64	7/31/2006	\$12,336.64
BELLAVIA ROSS	8604	\$0.00	6/27/2006	\$0.00
BELLSOUTH TELECOMMUNICATIONS INC	1570	\$1,621.57	1/17/2006	\$1,621.57
BEN FREY	15433	\$0.00	7/31/2006	\$0.00
BENEFIELD JR SAM	8837	\$0.00	6/30/2006	\$0.00

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BENJAMIN D RODRIGUEZ AND	3404	\$1,340.80	5/1/2006	\$0.00
BERGWALL DONALD	12424	\$0.00	7/28/2006	\$0.00
BERNADETTE RACHWAL	4085	\$0.00	4/25/2006	\$0.00
BERNARD J QUICK	15635	\$0.00	7/31/2006	\$0.00
BEST FOAM FABRICATORS INC	16550	\$40,680.44	2/22/2007	\$0.00
BESTOR CARL J	6705	\$0.00	5/22/2006	\$0.00
BETH M SMITH	9875	\$0.00	7/19/2006	\$0.00
BETTE M WALKER	11951	\$0.00	7/28/2006	\$0.00

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BETTY JANE HENRY	3268	\$0.00	4/28/2006	\$0.00
BEVERLY J GASKIN	12393	\$0.00	7/28/2006	\$0.00
BEVERLY M JENKINS	15910	\$0.00	8/9/2006	\$0.00
BGF INDUSTRIES INC	1546	\$199,278.47	1/17/2006	\$183,958.76
BI TECHNOLOGIES CORPORATION	8372	\$788,628.25	6/22/2006	\$768,480.99
BILLIG WILLIAM G	3493	\$0.00	5/1/2006	\$0.00
BILLY WAYNE BRADY	550	\$100,000.00	11/14/2005	\$0.00
BISSELL DONALD R	6554	\$0.00	5/22/2006	\$0.00

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BITTNER DEBRA	15194	\$0.00	7/31/2006	\$0.00
BLACK DENNIS A	16021	\$0.00	8/9/2006	\$0.00
BLAIR FISHER MADELYN M	4006	\$0.00	5/1/2006	\$0.00
BLENK CLARENCE J	8214	\$0.00	6/19/2006	\$0.00
BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS	1502	\$112,252.16	1/10/2006	\$97,459.26
BONNIE GOLDMAN	2996	\$0.00	4/27/2006	\$0.00
BOSTICK BARBARA A	12425	\$0.00	7/28/2006	\$0.00
BRADFORD INDUSTRIES INC	16564	\$60,814.07	3/5/2007	\$0.00

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BRADLEY A BENNETT AND BARBARA R BENNETT	16591	\$643.64	3/29/2007	\$0.00
BRADLEY N MCKEAN	14090	\$57,834.00	7/31/2006	\$0.00
BRADY BILLY W AND RENEE	4288	\$150,000.00	5/1/2006	\$0.00
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	\$179,220.24	7/28/2006	\$86,576.50
BREEN COLOR CONCENTRATES INC	13740	\$11,505.71	7/31/2006	\$0.00
BREEN COLOR CONCENTRATES INC	14174	\$11,505.71	7/31/2006	\$11,505.71
BREMER RICHARD J	9833	\$462,000.00	7/18/2006	\$481,959.19
BREWER ANTOINETTE M	10220	\$175,000.00	7/21/2006	\$0.00

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BRIAN LEE PENLEY	350	\$9,210.55	11/4/2005	\$0.00
BRIDGET HAUPERT	1086	\$100,000.00	12/9/2005	\$0.00
BRINK ROY D	4725	\$451,073.00	5/4/2006	\$0.00
BROADWAY S	8301	\$0.00	6/21/2006	\$0.00
BROCK JAMES C	2716	\$0.00	4/24/2006	\$0.00
BROEKHUIZEN BRADLEY A	5867	\$0.00	5/15/2006	\$0.00
BROOKS DAVID	15255	\$0.00	7/31/2006	\$0.00
BROOKS GARY J	12097	\$975,345.00	7/28/2006	\$0.00

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BROOKS GARY J	12100	\$81,854.00	7/28/2006	\$0.00
BROWN EON J	5812	\$0.00	5/15/2006	\$0.00
BRUCE E KIRKHAM	10416634		1/17/2008	\$717,550.56
BRUCKEN WILLIAM L	5203	\$0.00	5/8/2006	\$0.00
BRUSH WELLMAN INC	9105	\$277,159.38	7/7/2006	\$277,159.38
BRYANT NED C	5275	\$0.00	5/8/2006	\$0.00
BUCHANAN JR HARRY C	9298	\$0.00	7/11/2006	\$0.00
BUCHOLZ THOMAS	12116	\$0.00	7/28/2006	\$0.00

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BUKHORN INC	2610	\$178,955.76	4/11/2006	\$21,275.60
BUDELEWSKI FRANK X	6706	\$2,195.44	5/24/2006	\$0.00
BUEHLER JERALD L	15723	\$0.00	7/31/2006	\$0.00
BUIS JOHN R	10049	\$0.00	7/20/2006	\$0.00
BURGER BARBARA P	6468	\$0.00	5/22/2006	\$0.00
BURGNER DAVID	12349	\$0.00	7/28/2006	\$0.00
BURKS DELORES	11371	\$0.00	7/27/2006	\$0.00
BURNETT DALE E	15651	\$0.00	7/31/2006	\$0.00

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BUTERA CHARLES A	4972	\$0.00	5/8/2006	\$0.00
BYERS CATHERINE	10416752		1/17/2008	\$163,604.60
BYRON G HURST	2285	\$10,000.00	3/14/2006	\$0.00
C THORREZ INDUSTRIES INC	16247	\$579,130.61	8/18/2006	\$567,576.33
CALSONIC KANSEI CORPORATION	11185	\$244,509.04	7/26/2006	\$244,509.04
CALVARY DESIGN TEAM INC	4298	\$108,481.34	5/1/2006	\$108,481.34
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16266	\$113,031.34	8/25/2006	\$0.00
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16378	\$113,031.34	10/20/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CAMERON G B	6500	\$0.00	5/22/2006	\$0.00
CAMPBELL EDWIN L	9052	\$0.00	7/6/2006	\$0.00
CAPRO LTD	1704	\$874,448.21	1/30/2006	\$841,095.73
CAPSONIC AUTOMOTIVE INC	16735	\$778,532.62	10/25/2007	\$0.00
CARAUSTAR CUSTOM PACKAGING GROUP INC	1345	\$42,056.33	12/28/2005	\$0.00
CARCLO TECHNICAL PLASTICS	7310	\$789,854.35	6/1/2006	\$502,325.52
CARCLO TECHNICAL PLASTICS	7311	\$1,870.85	6/1/2006	\$0.00
CARL J BIRCHMEIER JR	16146	\$0.00	8/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CARMEN J MANDATO	15722	\$2.33	7/31/2006	\$2.33
CAROLYN DELOACH	8048	\$6,440.00	6/15/2006	\$0.00
CAROLYN NEEDHAM	14086	\$100,000.00	7/31/2006	\$0.00
CARPENTER PAMELA L	6947	\$0.00	5/26/2006	\$0.00
CARR ROBERT	15268	\$0.00	7/31/2006	\$0.00
CARRIER CORP	9462	\$14,995.98	7/13/2006	\$4,311.33
CASEY SR CHARLES E	2849	\$0.00	4/27/2006	\$0.00
CASTWELL PRODUCTS INC	1771	\$200,547.61	2/3/2006	\$155,030.54

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CATALER NORTH AMERICA CORP	9760	\$4,041,686.30	7/18/2006	\$4,041,686.30
CATHERINE M ROZANSKI	12184	\$66,421.85	7/28/2006	\$0.00
CATHERINE REGINA HARRIS	4222	\$0.00	5/1/2006	\$0.00
CAVANAUGH JR DENNIS A	5923	\$0.00	5/16/2006	\$0.00
CDW COMPUTER CENTERS INC	420	\$14,748.55	11/8/2005	\$8,964.94
CDW COMPUTER CENTERS INC	88	\$5,813.57	10/24/2005	\$3,335.24
CDW COMPUTER CENTERS INC	419	\$132.69	11/8/2005	\$0.00
CDW COMPUTER CENTERS INC	1659	\$885.80	1/24/2006	\$205.10

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CENTRAL CAROLINA PRODUCTS INC	16542	\$50,118.34	2/13/2007	\$43,473.60
CENTRAL CAROLINA PRODUCTS INC	11447	\$50,118.34	7/27/2006	\$0.00
CF SPECIAL SITUATION FUND I LP	11777	\$516,441.65	7/27/2006	\$492,348.30
CHANDLER CHRISTOPHER C	3281	\$0.00	4/28/2006	\$0.00
CHANDLER RICHARD	16059	\$600,000.00	8/9/2006	\$0.00
CHANAY PEGGY R	4822	\$0.00	5/5/2006	\$0.00
CHAPIN KRISTINA	13568	\$0.00	7/31/2006	\$0.00
CHAPMAN ELANA	9526	\$0.00	7/14/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHARELS M MCWEE	11882	\$0.00	7/28/2006	\$0.00
CHARLES A COTTEN	3425	\$6,822.24	5/1/2006	\$891,602.39
CHARLES A PERKINS JR	5554	\$0.00	5/10/2006	\$0.00
CHARLES E HARRELL	3554	\$10,000.00	5/1/2006	\$0.00
CHARLES EDWARD BROWN	11276	\$0.00	7/27/2006	\$0.00
CHARLES H GIFFORD	10416757		1/17/2008	\$635,423.11
CHARLES K VEENSTRA	10416739		1/17/2008	\$191,274.55
CHARLES MASTERTON	10602	\$0.00	7/25/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHARLES R MEIER	10416622		1/17/2008	\$912,508.34
CHARLES R ROBINSON	14787	\$384,250.00	7/31/2006	\$0.00
CHARLES W CRAFT	9677	\$0.00	7/17/2006	\$0.00
CHARLES W ONDRICK	10416618		1/17/2008	\$953,981.46
CHEN YANSHU	8350	\$17,533.18	6/22/2006	\$0.00
CHERYL A GROMOLL	15708	\$0.00	7/31/2006	\$0.00
CHIUCHIARELLI CHERYL	15845	\$0.00	8/9/2006	\$0.00
CHOON T CHON	15621	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR	7238	\$16,756.18	5/31/2006	\$16,120.74
CHRISTINA J CATTELL	14932	\$0.00	7/31/2006	\$0.00
CHRISTOPHER D GALLEY	13531	\$0.00	7/31/2006	\$0.00
CIARA M COMERFORD	15937	\$10,000.00	8/9/2006	\$0.00
CIARA M COMERFORD	15936	\$10,000.00	8/9/2006	\$0.00
CIARA M COMERFORD	15935	\$10,000.00	8/9/2006	\$0.00
CINGULAR WIRELESS	5087	\$31,423.21	5/8/2006	\$31,423.21
CINGULAR WIRELESS	5084	\$1,370.20	5/8/2006	\$1,370.20

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CINGULAR WIRELESS	5085	\$1,011.99	5/8/2006	\$1,011.99
CIRCLE BROACH COMPANY INC	9541	\$30,818.00	7/14/2006	\$30,818.00
CITATION FOUNDRY CORP	1772	\$610,197.60	2/3/2006	\$598,042.84
CLARION CORPORATION OF AMERICA	2127	\$2,115,405.67	2/27/2006	\$2,002,908.45
CLEMENTINE R POWERS	4082	\$0.00	4/24/2006	\$0.00
CLEO INC	3048	\$18,878.39	4/28/2006	\$0.00
CLEVELAND L PITTMAN	10416731		1/17/2008	\$205,731.45
CLIFFORD G AMBLER	10189	\$0.00	7/21/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CLOSSER JOYCE M	10899	\$0.00	7/25/2006	\$0.00
COLLINS & AIKMAN	15339	\$1,481,668.72	7/31/2006	\$1,367,200.00
COLLINS & AIKMAN AUTOMOTIVE CANADA CO	16576	\$31,730.72	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16577	\$10,132.74	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16578	\$764,853.77	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16579	\$17,054.96	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16575	\$659,963.54	3/16/2007	\$0.00
COLLINS WILLIAM L	10852	\$0.00	7/25/2006	\$432,950.62

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COMBES JOHN H	6128	\$0.00	5/17/2006	\$0.00
COMERICA LEASING CORPORATION	12177	\$3,464,557.00	7/28/2006	\$0.00
COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	10155	\$266,081.47	7/21/2006	\$94,880.10
COMPUTER PATENT ANNUITIES LP	15379	\$617,204.24	7/31/2006	\$602,481.60
CONESTOGA ROVERS & ASSOCIATES INC	2339	\$63,642.38	3/20/2006	\$56,221.90
CONESTOGA ROVERS & ASSOCIATES INC	16604	\$140,195.09	5/21/2007	\$0.00
CONNECTOR PRODUCTS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4577	\$58,674.29	5/3/2006	\$58,674.29
CONNOR JOHN	13574	\$0.00	7/31/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONSTABLE STEPHEN	14921	\$135,741.00	7/31/2006	\$0.00
CONTI TECH ELASTOMER COATINGS	9079	\$129,383.00	7/6/2006	\$117,611.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF APPLIED DATA SYSTEMS INC	16517	\$147,550.00	2/7/2007	\$0.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STARS	10390	\$367,359.35	7/24/2006	\$246,837.18
CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC	12688	\$878,079.89	7/28/2006	\$790,350.09
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BARRY METALS INTERNATIONAL	7235	\$27,708.00	5/31/2006	\$26,520.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	\$1,254,290.43	7/7/2006	\$1,253,185.67

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CACACE ASSOCIATES INC	9789	\$142,160.85	7/18/2006	\$121,260.85
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	\$1,510,230.74	7/28/2006	\$971,055.17
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	\$1,539,602.72	7/28/2006	\$1,529,102.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	\$595,983.31	6/2/2006	\$530,803.34
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CEP PRODUCTS LLC FKA CARLISLE ENGINEERED PRODUCTS	12667	\$3,585,701.25	7/28/2006	\$3,077,717.78
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	\$315,699.49	7/24/2006	\$156,742.12
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	\$135,377.75	7/7/2006	\$131,228.12
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	\$176,114.66	7/28/2006	\$174,308.42

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	\$141,675.49	7/24/2006	\$141,675.49
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	\$572,033.91	7/18/2006	\$572,033.91
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC	9111	\$603,421.56	7/7/2006	\$533,760.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	\$241,702.84	5/31/2006	\$236,776.04
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	\$2,466,373.54	7/28/2006	\$2,319,296.37
CONTRARIAN FUNDS LLC AS ASSIGNEE OF JOSEF SCHLEMMER GMBH	7369	\$17,659.83	6/2/2006	\$16,902.01
CONTRARIAN FUNDS LLC AS ASSIGNEE OF KARDEX SYSTEMS INC	9795	\$134,225.00	7/18/2006	\$118,225.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION	10380	\$1,487,077.20	7/24/2006	\$1,444,045.60

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	\$210,732.14	7/24/2006	\$210,732.14
CONTRARIAN FUNDS LLC AS ASSIGNEE OF NINGBO SCHLEMMER AUTOMOTIVE PARTS CO LTD	7367	\$56,625.90	6/2/2006	\$56,252.10
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC	12669	\$1,087,184.23	7/28/2006	\$1,030,332.89
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PARSON & MAXSON INC	8030	\$135,220.81	6/15/2006	\$111,390.58
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	\$214,580.56	7/18/2006	\$214,580.56
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC PLATE INC IDENTIFIED BY DEBTOR AS LACKS TRIM SYSTEMS	8024	\$142,150.86	6/15/2006	\$114,522.59
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	\$116,590.48	7/7/2006	\$103,372.28
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	\$36,892.83	7/24/2006	\$33,640.76

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	\$865,517.60	7/28/2006	\$865,517.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIDLER GMBH & CO KG	8029	\$48,333.03	6/15/2006	\$43,620.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO	10385	\$102,464.27	7/24/2006	\$100,918.82
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	\$299,745.20	7/18/2006	\$299,745.20
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	12672	\$1,613,757.04	7/28/2006	\$1,509,409.84
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	\$3,398,927.24	7/28/2006	\$3,395,680.90
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	\$120,459.00	7/28/2006	\$77,394.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	\$109,002.60	7/28/2006	\$89,520.40

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	\$91,243.71	7/28/2006	\$82,066.88
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	\$1,494,571.82	7/28/2006	\$1,374,018.29
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7372	\$100,861.90	6/2/2006	\$28,255.92
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	9793	\$568,283.69	7/18/2006	\$557,025.45
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	\$13,238.61	11/13/2007	\$11,853.70
CONTROL MASTERS INC	8219	\$3,340.00	6/19/2006	\$0.00
CONTROLS CREW INC	2266	\$8,550.00	3/13/2006	\$0.00
COOK CHARLES	15133	\$0.00	7/31/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CORLIS D JACKSON	6296	\$800.00	5/19/2006	\$0.00
CORUS LP	5423	\$645,056.53	5/10/2006	\$412,536.60
CORYELL JANET	6702	\$0.00	5/24/2006	\$0.00
COSNOWSKI WILLIAM	12445	\$0.00	7/28/2006	\$0.00
CRACRAFT LARRY F	10605	\$0.00	7/25/2006	\$0.00
CRAIG G NAYLOR	11110	\$93,333.00	7/26/2006	\$0.00
CRAWFORD JON P	4798	\$0.00	5/5/2006	\$0.00
CREATIVE TECHNIQUES INC	14795	\$23,040.60	7/31/2006	\$23,040.60

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CROWLEY TOOL CO	16132	\$22,475.50	8/9/2006	\$22,475.00
CROWN CREDIT COMPANY	6578	\$2,152.00	5/22/2006	\$0.00
CROWN EG INC	6594	\$103,809.40	5/22/2006	\$89,177.14
CROWN ENTERPRISES INC	11129	\$269,135.33	7/26/2006	\$0.00
CROWN SOLUTIONS INC	6593	\$10,593.33	5/22/2006	\$10,593.33
CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC	9118	\$37,197.78	7/7/2006	\$36,628.41
CTS CORPORATION	11256	\$2,405,898.43	7/27/2006	\$2,004,748.51
CTS OF CANADA CO	11279	\$34,432.00	7/27/2006	\$24,300.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CUNNINGHAM MARYBETH	14242	\$432,850.00	7/31/2006	\$0.00
CURTIS JAMES H	3125	\$0.00	4/28/2006	\$0.00
CURTIS RICHARD J	9240	\$0.00	7/10/2006	\$0.00
CZELUSTA JOSEPH C	3300	\$0.00	4/28/2006	\$0.00
D & R TECHNOLOGY LLC	9470	\$1,347,828.94	7/13/2006	\$1,244,861.71
D SCOTT MITCHELL	12409	\$0.00	7/28/2006	\$0.00
DAHN E BJORKMAN AND	15818	\$0.00	8/3/2006	\$0.00
DAHN E BJORKMAN AND JOYCE E	15817	\$0.00	8/3/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DALE E ANDERSON	10416724		1/17/2008	\$232,421.17
DALE R STELMACH	11952	\$0.00	7/28/2006	\$0.00
DANA FIDLER	16166	\$148,000.00	8/9/2006	\$0.00
DANA FIDLER	11796	\$392,000.00	7/28/2006	\$0.00
DANICE MANUFACTURING CO	15329	\$77,751.36	7/31/2006	\$57,013.68
DANIEL B CRISHON	11975	\$0.00	7/28/2006	\$0.00
DANIEL C ROBERTS	10416689		1/17/2008	\$391,165.83
DANIEL E WARREN	13537	\$4,788,000.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DANIEL JOSEPH	4980	\$0.00	5/8/2006	\$0.00
DANIEL MATUSZEWSKI	3276	\$0.00	4/28/2006	\$0.00
DANIEL P SULLIVAN	10416643		1/17/2008	\$609,637.33
DANNY BERENS	3917	\$1,848.00	5/1/2006	\$0.00
DARIS JOHN M	4322	\$0.00	5/2/2006	\$0.00
DATWYLER RUBBER & PLASTICS	10907	\$929,544.79	7/25/2006	\$902,131.56
DAVALOR MOLD CORPORATION	8980	\$65,898.50	7/5/2006	\$61,898.50
DAVID A DEAN	12118	\$249,327.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID A WINTERBOTTOM	10416701		1/17/2008	\$362,290.44
DAVID C BARBEAU	11618	\$0.00	7/27/2006	\$0.00
DAVID C CHAMBERLIN	4350	\$0.00	5/2/2006	\$0.00
DAVID E GAY	5287	\$0.00	5/8/2006	\$0.00
DAVID E INLOW	7966	\$0.00	6/8/2006	\$0.00
DAVID I MEYERS	10416639		1/17/2008	\$659,481.60
DAVID J BASTIN	10416703		1/17/2008	\$354,088.20
DAVID KNILL	11971	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID M SHERBIN	12165	\$10,000.00	7/28/2006	\$0.00
DAVID M TEED	15920	\$0.00	7/31/2006	\$0.00
DAVID MARSHALL ANDREWS	12241	\$208,288.00	7/28/2006	\$0.00
DAVID N FARR	11107	\$463,333.33	7/26/2006	\$0.00
DAVID N GOLDSWEIG	10416661		1/17/2008	\$494,594.60
DAVID R MOORE	10416646		1/17/2008	\$620,835.06
DAVID W PATTERSON	13559	\$469,243.00	7/31/2006	\$0.00
DAVID WOHEEN	12363	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVIES JAMES E	6458	\$0.00	5/22/2006	\$0.00
DAWES ALAN S	13410	\$584,823.05	7/31/2006	\$0.00
DAY JOAN C	4317	\$0.00	5/2/2006	\$0.00
DAY PAK INC EFT	13612	\$31,393.49	7/31/2006	\$28,110.23
DC COATERS INC	5723	\$11,422.93	5/12/2006	\$4,254.37
DE FALCO OSVALDO	13455	\$56,095.79	7/31/2006	\$0.00
DE RAEDT STEVEN	7754	\$10,600.00	6/9/2006	\$0.00
DEAN L FAULKNER	10416721		1/17/2008	\$273,356.86

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEBRA A SMITH	16063	\$1,157.52	8/9/2006	\$0.00
DEBRA S ALEXANDER	10912	\$27,333.00	7/26/2006	\$0.00
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	\$74,664.00	7/31/2006	\$74,664.00
DEFIANCE COUNTY C S E A ACCOUNT OF ERIC S RICHMAN	7143	\$7,979.78	5/30/2006	\$0.00
DEHORITY JUDITH W	10416	\$852,087.60	7/24/2006	\$0.00
DELAVERGNE GERALD A	12114	\$3,000,000.00	7/28/2006	\$0.00
DELORES J BALDRIDGE	4132	\$0.00	5/1/2006	\$0.00
DELORES P STEINBEISER	6744	\$0.00	5/24/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEMAG PLASTICS GROUP CORP	10284	\$22,268.60	7/24/2006	\$9,596.80
DENNIS E BECK	11081	\$0.00	7/24/2006	\$0.00
DENNIS L CHAPPELL	10416725		1/17/2008	\$226,378.34
DENNIS M MEAD	9974	\$2,721,806.00	7/20/2006	\$542,251.57
DENNIS S HOEG	13833	\$177,625.00	7/31/2006	\$0.00
DENSO CORP	12339	\$697,778.00	7/28/2006	\$0.00
DENSO CORP	12341	\$697,778.00	7/28/2006	\$0.00
DENSO CORPORATION	12340	\$697,778.00	7/28/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DENSO INTERNATIONAL AMERICA INC	11241	\$223,895.11	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11245	\$223,895.11	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11243	\$223,895.11	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11242	\$223,895.11	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11244	\$3,242,628.87	7/26/2006	\$0.00
DENSO SALES CALIFORNIA INC	10590	\$22,200.24	7/25/2006	\$0.00
DENSO SALES CALIFORNIA INC	15026	\$22,200.24	7/26/2006	\$0.00
DEVOLE ROGER L	5916	\$0.00	5/16/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEWEY L FRYE	5005	\$0.00	5/8/2006	\$0.00
DIANE M BENJAMIN	8809	\$1,217.12	6/30/2006	\$0.00
DIANE M FRIES	13567	\$0.00	7/31/2006	\$0.00
DIEMOLDING CORPORATION	675	\$544,824.79	11/18/2005	\$489,515.49
DIRECT SOURCING SOLUTIONS INC	14260	\$660,698.51	7/31/2006	\$150,913.15
DOBSON INDUSTRIAL INC	2364	\$278.75	3/22/2006	\$268.75
DOLORES J OLIVER	3441	\$0.00	5/1/2006	\$0.00
DONALD H VAN DENBUSSCHE AND	16067	\$0.00	8/9/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DONALD K HOOPER	10416741		1/17/2008	\$188,793.33
DONALDSON COMPANY INC	10490	\$538,577.55	7/24/2006	\$332,257.57
DONNA L GREENBURY	11282	\$0.00	7/27/2006	\$0.00
DOREY DENNIS R	4361	\$0.00	5/2/2006	\$0.00
DOROTHY J PHILLIPS AND DEBORAH	11817	\$0.00	7/28/2006	\$0.00
DOUGLAS R SCHAFER	10416715		1/17/2008	\$292,272.08
DOWELL D	4726	\$0.00	5/4/2006	\$0.00
DOYLE RICHARD	6503	\$0.00	5/22/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DR BERND GOTTSCHALK	12164	\$682,083.00	7/28/2006	\$0.00
DRAKE RONALD J	5000	\$0.00	5/8/2006	\$0.00
DRALLE DANIEL D	13580	\$0.00	7/31/2006	\$0.00
DRURY DAVID L	9610	\$216,000.00	7/17/2006	\$0.00
DRURY DAVID L	9613	\$693,840.00	7/17/2006	\$800,637.20
DRURY DAVID L	9612	\$0.00	7/17/2006	\$0.00
DRURY DAVID L	9611	\$0.00	7/17/2006	\$0.00
DRURY DAVID L	9608	\$0.00	7/17/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DRURY DAVID L	9609	\$0.00	7/17/2006	\$0.00
DUANE A BOLINGER	16036	\$239,909.00	8/9/2006	\$0.00
DUCA STEPHEN	11283	\$0.00	7/27/2006	\$0.00
DURHAM LARRY M	6236	\$0.00	5/18/2006	\$0.00
DWIGHT L GOODIN	10416687		1/17/2008	\$409,200.79
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10598	\$172,287.79	7/25/2006	\$172,287.79
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10597	\$2,419,203.01	7/25/2006	\$2,419,203.01
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	\$123,481.26	7/25/2006	\$74,857.26

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
E R WAGNER MANUFACTURING CO	10685	\$11,400.00	7/26/2006	\$10,944.00
EARL WILLIAMS JR	5657	\$0.00	5/11/2006	\$0.00
EATON AEROQUIP DE MEXICO SA DE CV	10971	\$332,442.44	7/26/2006	\$130,456.87
EATON BI STATE VALVE CLAIM	12158	\$2,000,000.00	7/28/2006	\$400,000.00
EATON CORPORATION	6809	\$740,224.29	5/25/2006	\$740,224.29
EATON ELECTRICAL	10908	\$4,692.90	7/26/2006	\$0.00
EATON HYDRAULICS INC	11029	\$1,865.03	7/26/2006	\$0.00
EATON POWER QUALITY CORPORATION	10969	\$6,996.16	7/26/2006	\$6,996.16

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EATON YALE LTD	10970	\$14,019.41	7/26/2006	\$14,019.41
EDWARD E GOETTL	11876	\$0.00	7/28/2006	\$0.00
EDWARD J BEALE	5430	\$0.00	5/10/2006	\$0.00
EDWARD LEO AND	8904	\$0.00	7/5/2006	\$0.00
EDWARD R ARBITTER JR	11112	\$0.00	7/26/2006	\$0.00
EICHENLAUB BRIAN	15712	\$42,988.00	7/31/2006	\$0.00
EIKENBERRY & ASSOCIATES INC	15141	\$438,605.19	7/31/2006	\$160,048.74
EILEEN D MEAD	9975	\$1,201,266.00	7/20/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EIS INC	9924	\$11,820.81	7/19/2006	\$11,820.81
ELECTRONIC SOLUTIONS INC	1201	\$104,504.04	12/19/2005	\$104,504.04
ELIA WILLIAM P	14088	\$189,103.00	7/31/2006	\$0.00
ELIZABETH ZOGLIO	5061	\$0.00	5/8/2006	\$0.00
ELLINGTON HENRY	13413	\$0.00	7/31/2006	\$0.00
ELLISON JR ALBERT	6585	\$0.00	5/22/2006	\$0.00
ELMORE JR ARLIS M	5319	\$0.00	5/8/2006	\$100,000.00
EMC2 CORPORATION	14837	\$115,123.63	7/31/2006	\$73,342.81

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EMPRESAS CA LE TIAXCALA SA DE CV	15511	\$184,306.40	7/31/2006	\$74,000.00
ENERGY CONVERSION SYSTEMS	15239	\$139,507.23	7/31/2006	\$58,655.00
ENERGY ENGINEERING & CONSULTING SERVICES LLC	179	\$4,480.00	10/28/2005	\$0.00
ENSELEIT LUDWIG	9876	\$0.00	7/19/2006	\$0.00
EPPOLITO JOHN	12408	\$0.00	7/28/2006	\$0.00
EQUITY CORPORATE HOUSING	2523	\$179,246.02	4/3/2006	\$179,246.02
ERIC HAUPERT	1087	\$300,000.00	12/9/2005	\$0.00
ERNEST A KNOBELSPIESSE	9137	\$1,929,245.96	7/10/2006	\$1,367,019.13

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ERNEST E ERWIN	3877	\$0.00	5/1/2006	\$0.00
ESSEX GROUP INC	11530	\$795,196.61	7/27/2006	\$0.00
EST TESTING SOLUTIONS	1933	\$161,818.99	2/9/2006	\$161,818.99
EUGENE TERRY MOORE ESQ FOR ARLIS ELMORE	5374	\$0.00	5/9/2006	\$0.00
EVELYN A DIEGNAN	4543	\$0.00	5/3/2006	\$0.00
EVELYN M MURRAY	10135	\$0.00	7/21/2006	\$0.00
EXXONMOBIL OIL CORPORATION	7247	\$192,937.77	6/1/2006	\$7,352.96
F TIMOTHY RICHARDS	11955	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
F&G MULTI SLIDE INC	16751	\$250,422.69	12/5/2007	\$250,422.69
FAISON OFFICE PRODUCTS LLC	11025	\$177,519.59	7/26/2006	\$110,914.53
FALINSKI MICHAEL J	8436	\$0.00	6/23/2006	\$0.00
FAST TEK GROUP LLC	6601	\$50,414.05	5/22/2006	\$48,289.85
FATZINGER ROBERT	13503	\$0.00	7/25/2006	\$0.00
FATZINGER ROBERT L	13506	\$0.00	7/25/2006	\$214,837.15
FATZINGER ROBERT L	10826	\$497,400.00	7/25/2006	\$0.00
FCI AUSTRIA GMBH	14042	\$711.42	7/31/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	\$376,357.61	7/31/2006	\$291,614.38
FCI AUTOMOTIVE FRANCE SA	14129	\$15,945.87	7/31/2006	\$13,762.67
FCI CANADA INC	14125	\$76,964.21	7/31/2006	\$64,568.00
FCI ELECTRONICS MEXIDO S DE RL DE CV	14128	\$294,001.77	7/31/2006	\$259,344.24
FCI ITALIA SPA	14127	\$361.40	7/31/2006	\$361.40
FCI USA INC	14130	\$407,299.95	7/31/2006	\$317,940.86
FEDERAL EXPRESS CORPORATION	15604	\$1,000.00	7/31/2006	\$0.00
FEDEX CUSTOM CRITICAL	749	\$67,998.47	11/21/2005	\$67,998.47

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FEDEX CUSTOM CRITICAL	747	\$1,941.46	11/21/2005	\$1,941.46
FEDEX FREIGHT	6934	\$17,219.26	5/26/2006	\$17,219.26
FELL LYLE E	7660	\$0.00	6/8/2006	\$0.00
FERRIS GLENN E	4682	\$0.00	5/4/2006	\$0.00
FERRO ELECTRONIC MATERIALS	9951	\$79,244.79	7/19/2006	\$71,677.09
FERRO ELECTRONIC MATERIALS	9953	\$24,500.00	7/19/2006	\$18,830.00
FERRO ELECTRONIC MATERIALS	9950	\$131,873.52	7/19/2006	\$47,252.75
FERRY ROGER F	7138	\$8,653.12	5/30/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FHBC AMERICA INC	6991	\$168,862.08	5/30/2006	\$0.00
FINLEY WILLIAM D	5231	\$0.00	5/8/2006	\$0.00
FIRETTO JOHN P	6356	\$0.00	5/19/2006	\$0.00
FIRST CHOICE HEATING & COOLING INC	15804	\$9,555.10	8/2/2006	\$9,555.10
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	\$633,258.00	1/26/2006	\$0.00
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	\$633,258.00	11/6/2007	\$566,254.64
FIRSTENERGY SOLUTIONS CORP	2342	\$2,801,641.96	3/20/2006	\$2,445,010.64

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FISCHER JOSEPH J	8806	\$0.00	6/30/2006	\$0.00
FLAMBEAU INC	12212	\$800,348.45	7/28/2006	\$584,258.31
FLANERY MARY K	9513	\$0.00	7/14/2006	\$0.00
FLEX TECHNOLOGIES INC	11542	\$72,759.50	7/27/2006	\$39,992.50
FLEXIBLE AUTOMATION INC	863	\$14,900.00	11/28/2005	\$13,410.00
FLORENCE SCHAEFFER TR	3517	\$0.00	5/1/2006	\$0.00
FLOW DRY TECHNOLOGY LTD	8508	\$22,258.80	6/26/2006	\$22,258.80
FLUELLYN HERMAN D	2874	\$0.00	4/27/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FORD REBECCA	7012	\$0.00	5/30/2006	\$0.00
FORD STEVAN T	6830	\$0.00	5/25/2006	\$0.00
FORMER SHAREHOLDERS OF ATRI LLC	14178	\$571,792.00	7/31/2006	\$0.00
FOSTER ELECTRIC USA INC	5568	\$307,574.95	5/10/2006	\$306,445.51
FOSTER PAUL D	4144	\$0.00	5/1/2006	\$0.00
FOSTER ROSEMARY	12028	\$118,613.00	7/28/2006	\$0.00
FRAENKISCHE USA LP	16511	\$59,175.40	6/8/2006	\$32,065.78
FRANCIS L POTTER	5540	\$0.00	5/10/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRANCISCO A ORDONEZ	11961	\$0.00	7/28/2006	\$0.00
FRANK W HODITS JR	14035	\$140,404.00	7/24/2006	\$0.00
FRANK W HODITS JR	10560	\$15,650.00	7/24/2006	\$0.00
FRANK W HODITS JR	13493	\$12,738.00	7/24/2006	\$0.00
FRANK W HODITS JR	13494	\$13,378.00	7/24/2006	\$0.00
FRANK W HODITS JR	14036	\$907,080.00	7/24/2006	\$452,657.72
FRANKLIN NORMA JEAN	8671	\$0.00	6/27/2006	\$0.00
FRED J BELLAR III	13578	\$0.00	7/31/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FREDERICK P ARNDT	10416651		1/17/2008	\$571,926.56
FREUDENBERG NONWOVENS LP EFT	5463	\$17,971.26	5/10/2006	\$0.00
FRIEND GARY D	6308	\$0.00	5/19/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15679	\$12,284.59	7/31/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15681	\$58,228.25	7/31/2006	\$0.00
FUJIKURA AMERICA INC	11659	\$242,455.24	7/27/2006	\$216,269.82
FUJITSU TEN CORP OF AMERICA	2377	\$5,504,674.99	3/22/2006	\$5,292,793.00
FUNKE DALE L	9589	\$0.00	7/17/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	10574	\$5,069,133.35	7/25/2006	\$5,069,133.35
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	12347	\$2,589,684.56	7/28/2006	\$0.00
FUTABA CORPORATION OF AMERICA	9261	\$4,251,232.51	7/11/2006	\$4,030,495.73
GADDIS JUDITH	7680	\$0.00	6/8/2006	\$0.00
GALE STEPHEN	12421	\$0.00	7/28/2006	\$0.00
GARDNER ANTHONY N	5368	\$0.00	5/9/2006	\$602,224.30
GARY J BROOKS	12099	\$18,570.00	7/28/2006	\$0.00
GARY J BROOKS	12101	\$18,570.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GARY J BROOKS	12102	\$18,000.00	7/28/2006	\$0.00
GARY J BROOKS AND KATHLEEN L	12103	\$1,467,882.00	7/28/2006	\$367,793.32
GARY J GRAY	7668	\$0.00	6/8/2006	\$0.00
GARY J SIDDALL	11954	\$0.00	7/28/2006	\$0.00
GARY L ROBERTSON	10416635		1/17/2008	\$701,102.62
GARY T BARRON	13571	\$809,119.40	7/31/2006	\$0.00
GAY DAVID	3505	\$0.00	5/1/2006	\$0.00
GAYLE A BECK	10498	\$0.00	7/24/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GCI TECHNOLOGIES INC	16570	\$337,154.09	3/12/2007	\$334,006.68
GE COMMERCIAL MATERIALS SA DE CV	11310	\$1,206,987.71	7/27/2006	\$919,726.32
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	\$7,020.00	7/21/2006	\$3,680.00
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	\$5,295.00	7/21/2006	\$1,833.00
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	\$341,525.93	7/21/2006	\$272,469.51
GE INFRASTRUCTURE SENSING	10734	\$755,003.52	7/25/2006	\$746,745.11
GE PLASTICS	11473	\$5,256,752.18	7/27/2006	\$3,723,644.04
GE SILICONES	15540	\$651,800.43	7/31/2006	\$539,428.83

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GEBBIA STEVEN	16178	\$0.00	8/9/2006	\$0.00
GENERAL ELECTRIC CAPITAL CORP	15452	\$651,626.18	7/31/2006	\$651,626.18
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	\$6,837.48	11/10/2005	\$6,837.48
GENERAL PRODUCTS DELAWARE CORP	8780	\$723,930.00	6/30/2006	\$40,000.00
GEORGE J SLETVOLD JR	10416712		1/17/2008	\$298,996.94
GEORGE W CHESTNUT JR	10416686		1/17/2008	\$401,669.34
GEORGE W KITCHEN	3444	\$0.00	5/1/2006	\$0.00
GEORGIA SELF INSURERS GUARANTY TRUST FUND	4768	\$0.00	5/4/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GERALD D HEILMAN	10416670		1/17/2008	\$466,762.89
GERNHART SANDRA	14893	\$0.00	7/31/2006	\$0.00
GERTRUDE BINGA	8194	\$0.00	6/19/2006	\$0.00
GIDDENS DENNIS L	4586	\$0.00	5/4/2006	\$0.00
GILBERT J DONNELLY SHARON DONNELLY SURVIVOR BENEFITS	10483	\$0.00	7/24/2006	\$0.00
GILLESPIE HAROLD M	11155	\$0.00	7/26/2006	\$0.00
GLENN M HOWARTH	15336	\$0.00	7/31/2006	\$0.00
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	\$230,129.45	7/31/2006	\$115,518.21

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GOBAR SYSTEMS INC	15429	\$431,794.32	7/31/2006	\$420,624.29
GODI PAUL E	6900	\$0.00	5/26/2006	\$0.00
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15086	\$10,800,051.81	7/28/2006	\$10,681,386.67
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	\$5,895,235.82	7/31/2006	\$5,830,462.15
GOLICK EDWARD A	9536	\$0.00	7/14/2006	\$474,181.20
GOODING CYNTHIA A	12429	\$0.00	7/28/2006	\$0.00
GORDON PATRICIA A	9475	\$0.00	7/10/2006	\$0.00

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GORDON PATRICIA A	9229	\$0.00	7/10/2006	\$151,278.47
GOSE BARRY L	9296	\$0.00	7/11/2006	\$0.00
GOUKER JR ROBERT H	11586	\$2,600,000.00	7/27/2006	\$0.00
GRABER DAVID W	5724	\$0.00	5/12/2006	\$0.00
GRADY DENNIS F	10463	\$0.00	7/24/2006	\$0.00
GRADY DENNIS F	10465	\$0.00	7/24/2006	\$0.00
GRAHAM GERALD	9520	\$2,537,008.00	7/14/2006	\$0.00
GRAY DONNA J	4630	\$0.00	5/4/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GREAK & BUSBY PC	8502	\$20,000.00	6/26/2006	\$20,000.00
GREAT NORTHERN TRANSPORTATION CO INC	1544	\$49,857.50	1/17/2006	\$46,497.50
GREELEY CONTAINMENT & REWORK INC	11251	\$31,625.46	7/27/2006	\$11,733.46
GREELEY CONTAINMENT & REWORK INC	11250	\$46,237.04	7/27/2006	\$21,000.37
GREELEY CONTAINMENT & REWORK INC	11249	\$31,625.46	7/27/2006	\$31,625.46
GREELEY CONTAINMENT & REWORK INC	11248	\$1,777.27	7/27/2006	\$1,777.27
GREEN BILLY G	4801	\$0.00	5/5/2006	\$0.00
GREEN THOMAS	13539	\$2,786,362.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GREENHALGH D	5487	\$1,350,000.00	5/10/2006	\$0.00
GREER STOP NUT INC	9798	\$37,253.38	7/18/2006	\$28,772.36
GREGORY A WHITE	15545	\$0.00	7/31/2006	\$0.00
GREGORY D KOCHENDORFER	13579	\$3,278,053.00	7/31/2006	\$0.00
GREGORY ROY	8495	\$0.00	6/26/2006	\$0.00
GRIFFCO QUALITY SOLUTIONS INC	15229	\$21,267.84	7/31/2006	\$18,798.22
GRUNER AG	831	\$3,847.71	11/23/2005	\$2,064.54
GULLY TRANSPORTATION	10019	\$63,903.24	7/20/2006	\$31,864.57

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GUY C HACHEY	11973	\$0.00	7/28/2006	\$0.00
GUY S JONES	10416617		1/17/2008	\$989,719.77
GW PLASTICS INC	69	\$75,093.37	10/21/2005	\$0.00
GW PLASTICS INC	70	\$276,013.27	10/21/2005	\$0.00
GW PLASTICS INC	72	\$107,785.70	10/22/2005	\$0.00
GW PLASTICS INC	68	\$179,190.75	10/21/2005	\$0.00
H & L TOOL COMPANY INC	16746	\$41,723.84	11/13/2007	\$34,379.19
HAAS DAVID R	6299	\$0.00	5/19/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HAEUFLE RICHARD	5198	\$0.00	5/8/2006	\$0.00
HAGBERG JANE	8470	\$0.00	6/26/2006	\$0.00
HALL WILLIAM E	7970	\$0.00	6/14/2006	\$0.00
HAMLIN SANDRA L	9788	\$0.00	7/18/2006	\$0.00
HAMLIN TOOL & MACHINE CO INC	11950	\$32,225.40	7/28/2006	\$0.00
HAMMER EDWARD G	4827	\$0.00	5/5/2006	\$0.00
HAMMER SUSAN L	5987	\$0.00	5/16/2006	\$0.00
HAMMOND GROUP INC	4427	\$139,123.46	5/2/2006	\$139,123.46

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HANDLEY RALPH E	15802	\$0.00	8/2/2006	\$777,141.97
HARCO BRAKE SYSTEMS INC	9466	\$2,114,936.05	7/13/2006	\$2,099,080.09
HARCO INDUSTRIES INC	16497	\$606,089.00	1/23/2007	\$548,176.74
HARE KATHALEEN A	9017	\$0.00	7/5/2006	\$0.00
HARI I RADHESHWAR	10416729		1/17/2008	\$213,085.63
HARMAN BECKER AUTOMOTIVE SYSTE	6606	\$191,024.66	5/22/2006	\$191,024.66
HARMON LESLIE W	8155	\$0.00	6/19/2006	\$0.00
HAYES LEMMERZ INTERNATIONAL INC	11979	\$499,401.49	7/28/2006	\$363,106.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HAYES LEMMERZ INTERNATIONAL INC	11980	\$499,401.49	7/28/2006	\$0.00
HAYWARD WOODROW	16173	\$0.00	8/9/2006	\$0.00
HEALTHPLUS OF MICHIGAN INC	13453	\$0.00	7/31/2006	\$0.00
HEALTON ROBERT L	6104	\$0.00	5/17/2006	\$0.00
HEGSTROM JAMES B	10413	\$0.00	7/24/2006	\$325,547.76
HEISEY DUANE L	10858	\$0.00	7/25/2006	\$0.00
HELLERMANN TYTON GMBH	1338	\$6,555.25	12/27/2005	\$6,555.25
HENDRICKSON	16718	\$0.00	10/4/2007	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENDRICKSON DAVID	16713	\$1,592,050.00	9/24/2007	\$0.00
HENDRICKSON DAVID M	16720	\$0.00	10/4/2007	\$519,348.85
HENDRICKSON DAVID M	16719	\$540,000.00	10/4/2007	\$0.00
HENKEL CORPORATION HENKEL ELECTRONICS	10681	\$781,205.06	7/25/2006	\$3,460.15
HENKEL CORPORATION HENKEL ELECTRONICS	10656	\$781,205.06	7/25/2006	\$417,668.32
HENKEL CORPORATION HENKEL LOCTITE	13441	\$115,694.05	7/31/2006	\$31,280.54
HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP	13249	\$14,112.30	7/31/2006	\$10,358.10
HENKEL SURFACE TECHNOLOGIES	6497	\$67,576.91	5/22/2006	\$67,576.91

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENMAN ENGINEERING & MACHINE INC	1716	\$282,500.00	1/30/2006	\$214,500.00
HENMAN ENGINEERING & MACHINE INC	1715	\$127,058.35	1/30/2006	\$92,916.58
HENMAN ENGINEERING & MACHINE INC	1714	\$2,002.09	1/30/2006	\$1,011.90
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10394	\$594,923.93	7/24/2006	\$365,810.93
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10393	\$0.00	7/24/2006	\$0.00
HERAEUS METAL PROCESSING INC	10123	\$322,860.53	7/21/2006	\$5,422.00
HESTER MARK	15500	\$0.00	7/31/2006	\$0.00

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HEUSTON KEVIN	4728	\$0.00	5/4/2006	\$0.00
HEWLETT PACKARD COMPANY	9352	\$4,948,005.65	7/11/2006	\$4,921,104.00
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	\$953,280.40	7/26/2006	\$166,642.02
HICKS CAROL D	10173	\$0.00	7/21/2006	\$0.00
HIDRIA USA	3734	\$30,248.78	5/1/2006	\$0.00
HIGGINS JOHN J	4540	\$0.00	5/3/2006	\$0.00
HIGHLAND INDUSTRIES INC	10967	\$0.00	7/26/2006	\$0.00

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HIGHLAND INDUSTRIES INC	10966	\$0.00	7/26/2006	\$0.00
HILLSBOROUGH COUNTY TAX COLLECTOR	5372	\$860.67	5/9/2006	\$860.67
HIPKINS KATHLEEN F	7215	\$155,230.64	5/31/2006	\$0.00
HIRSCHMANN CAR COMMUNICATIONS GMBH	14313	\$263,963.41	7/31/2006	\$0.00
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	\$5,415,329.84	11/7/2005	\$5,415,329.84
HODSON MARGARET R	4364	\$1,538,340.00	5/2/2006	\$0.00
HOLBROOK MARTIN G	6303	\$0.00	5/19/2006	\$0.00
HOLLASCH KURT D	9666	\$11,700.00	7/17/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLLASCH KURT D	11161	\$1,941,219.00	7/26/2006	\$1,135,197.60
HOLLASCH KURT D	9439	\$868,272.00	7/13/2006	\$0.00
HOLLASCH KURT D	10562	\$202,000.00	7/24/2006	\$0.00
HOLLASCH KURT D	10563	\$1,720,083.00	7/24/2006	\$0.00
HOLLASCH KURT D	10564	\$88,284.00	7/24/2006	\$0.00
HOLLINGSWORTH & VOSE CO	9540	\$39,111.67	7/14/2006	\$15,157.96
HOLMES JOHN R	9600	\$0.00	7/17/2006	\$1,032,621.88
HOLSET ENGINEERING COMPANY LTD CO CUMMINS BUSINESS SERVICES	11214	\$4,950.96	7/26/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLZHAUSEN ALAN D	5190	\$0.00	5/8/2006	\$0.00
HOOD CABLE COMPANY	11949	\$1,792,207.26	7/28/2006	\$1,500,000.00
HOOVER CONNIE S	6845	\$0.00	5/25/2006	\$0.00
HORTON ROBERT B	4588	\$0.00	5/4/2006	\$0.00
HOSSENLOPP KATHLEEN C	12149	\$0.00	7/28/2006	\$0.00
HOSSENLOPP PETER M	12150	\$0.00	7/28/2006	\$270,416.79
HOTCHKIN NICHOLAS	12148	\$0.00	7/28/2006	\$0.00
HOUSTON JOE E	7900	\$0.00	6/13/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOWARD & HOWARD ATTORNEYS P C	8718	\$234,631.11	6/28/2006	\$234,354.86
HOWARD CHRISTINE	9170	\$0.00	7/10/2006	\$0.00
HOWARD PAUL T	6404	\$0.00	5/22/2006	\$0.00
HTC GLOBAL SERVICES INC	12016	\$331,469.00	7/28/2006	\$316,917.71
HU THOMAS S	9248	\$25,000.00	7/10/2006	\$0.00
HUBBARD EDWIN B	9715	\$1,000.00	7/18/2006	\$0.00
HUCK INTERNATIONAL A DELAWARE CORPORATION	12010	\$36,850.32	7/28/2006	\$27,527.41
HUDSON DAVID F	4417	\$0.00	5/2/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HUFFMAN DAVID L	4419	\$0.00	5/2/2006	\$0.00
HUGHES MICHAEL J	9450	\$0.00	7/13/2006	\$0.00
HULLINGER KENT	5132	\$0.00	5/8/2006	\$0.00
HURLEY PACKAGING OF TEXAS INC	8519	\$40,000.00	6/26/2006	\$40,000.00
HUTCHINSON FTS INC	13967	\$283,429.97	7/31/2006	\$274,165.53
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	\$57,149.69	7/20/2006	\$44,643.53
ICKES ARTHUR D	5298	\$0.00	5/8/2006	\$461,792.80

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
IER INDUSTRIES INC	12166	\$177,730.00	7/28/2006	\$174,339.13
IET LABS INC	1563	\$58,575.00	1/17/2006	\$58,575.00
ILLINOIS TOOL WORKS INC	9569	\$72,359.10	7/17/2006	\$62,612.77
ILLINOIS UNION INSURANCE COMPANY	13309	\$0.00	7/28/2006	\$0.00
ILM TOOL INC	773	\$112,139.54	11/22/2005	\$105,070.76
IMOJEAN SOSBE	9836	\$0.00	7/18/2006	\$0.00
INDUSTRIAL DIELECTRICS INC	1699	\$117,572.06	1/30/2006	\$117,438.86
INFINEON TECHNOLOGIES AG	12400	\$95,890.67	7/28/2006	\$95,890.67

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	\$177,026.50	7/28/2006	\$177,026.50
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	\$6,491,471.33	7/28/2006	\$6,403,761.10
INGAMELLS DOUGLAS R	9996	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	9998	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	9999	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	10000	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	9997	\$0.00	7/20/2006	\$0.00
INGERSOLL RAND CO AIR SOLUTIONS	1042	\$41,516.60	12/5/2005	\$25,789.42

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
INTERNATIONAL QUALITY CONTROL INC	5102	\$63,992.15	5/8/2006	\$62,486.40
INTESYS TECHNOLOGIES INC	10770	\$511,037.71	7/25/2006	\$0.00
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	\$33,597.65	11/17/2005	\$33,597.65
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	\$65,530.04	1/27/2006	\$34,119.63
JACK A & LINDA S ENLOW	3323	\$0.00	5/25/2006	\$0.00
JACKSON JERRY F	12152	\$179,695.45	7/28/2006	\$789,299.33
JACOB PIKAART	10416678		1/17/2008	\$446,116.35
JACOBSON MFG LLC	14240	\$114,342.92	7/31/2006	\$95,486.27

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES A BERTRAND	11977	\$0.00	7/28/2006	\$0.00
JAMES A DOWEN	401	\$0.00	11/7/2005	\$0.00
JAMES A SMITH	10416708		1/17/2008	\$322,998.64
JAMES A SPENCER	11953	\$0.00	7/28/2006	\$0.00
JAMES C SMIDEBUSH	10416733		1/17/2008	\$199,431.70
JAMES D CHESTNUT	10416612		1/17/2008	\$1,197,125.17
JAMES E LUCKMAN	10416654		1/17/2008	\$525,318.69
JAMES E RIEDY	11278	\$0.00	7/27/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES J BRADY	8698	\$3.00	6/28/2006	\$0.00
JAMES J GIARDINO	12417	\$0.00	7/28/2006	\$0.00
JAMES L AKERS	3190	\$0.00	4/28/2006	\$0.00
JAMES L RANDOLPH	10416759		1/17/2008	\$220,590.20
JAMES L WINIARSKI	14282	\$241,779.00	7/31/2006	\$0.00
JAMES M HEIMAN	15245	\$6,667.00	7/31/2006	\$0.00
JAMES P ELLIOTT	4785	\$0.00	5/5/2006	\$0.00
JAMES P FLANAGAN	10416720		1/17/2008	\$203,048.10

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES P WHITSON	11962	\$0.00	7/28/2006	\$0.00
JAMES PAULA	6229	\$0.00	5/18/2006	\$0.00
JAMES W ALBRECHT	10416656		1/17/2008	\$514,775.94
JAMES W BORZI	12345	\$0.00	7/28/2006	\$0.00
JAMES WOOLFOLK	13835	\$60,000.00	7/31/2006	\$0.00
JANE M DUFFY	3175	\$0.00	4/28/2006	\$0.00
JANET K HAMERMILLER	7299	\$0.00	6/1/2006	\$0.00
JANET L KOWITZ	4992	\$0.00	5/8/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JANIAK GARRETT W	5481	\$0.00	5/10/2006	\$0.00
JARRED STEVEN	6269	\$19,220.16	5/18/2006	\$0.00
JASINSKI ROBERT W	10221	\$0.00	7/21/2006	\$0.00
JDC LOGISTICS INC	4466	\$42,445.10	5/2/2006	\$41,835.10
JEFFREY A MILLER	11375	\$74,000.00	7/27/2006	\$0.00
JEFFREY J OWENS	11959	\$0.00	7/28/2006	\$0.00
JEFFREY T REYNOLDS	10416737		1/17/2008	\$195,213.10
JEREMIAH J SAUNDERS	9438	\$100,000.00	7/13/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JERRY L EATON	13832	\$127,830.00	7/31/2006	\$0.00
JERRY M PICKEL	10473	\$0.00	7/24/2006	\$0.00
JESSE M BANKS	4811	\$0.00	5/5/2006	\$0.00
JEWELL LORALEI	8643	\$0.00	6/27/2006	\$0.00
JIMMY LYNN FUNKE	12170	\$10,000.00	7/28/2006	\$0.00
JOE G TEDDER TAX COLLECTOR	1160	\$636.02	12/13/2005	\$487.91
JOHN A SEFCIK	13542	\$0.00	7/31/2006	\$0.00
JOHN BERES III	12428	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN BLAHNIK	12056	\$80,693.20	7/28/2006	\$0.00
JOHN C HARTMAN	6487	\$0.00	5/22/2006	\$0.00
JOHN D OPIE	11111	\$1,295,833.33	7/26/2006	\$0.00
JOHN D SHEEHAN	15806	\$10,000.00	8/2/2006	\$0.00
JOHN DONALDSON HOLDEN	13463	\$3,000,000.00	7/31/2006	\$0.00
JOHN E BENZ & CO	14297	\$0.00	7/31/2006	\$0.00
JOHN E BENZ & CO	14314	\$87,701.00	7/31/2006	\$0.00
JOHN E KEATING	14791	\$0.00	7/31/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN F BODNER AND	9893	\$0.00	7/19/2006	\$0.00
JOHN F LAMBERT	10416738		1/17/2008	\$194,016.58
JOHN F WIECHART	10416669		1/17/2008	\$477,701.49
JOHN G AUTEN	348	\$0.00	11/4/2005	\$0.00
JOHN K HARRIS	13603	\$0.00	7/31/2006	\$0.00
JOHN M KOSTKA	7428	\$0.00	6/5/2006	\$0.00
JOHN O MASON	16752	\$2,850.00	12/14/2007	\$0.00
JOHN P ARLE	11978	\$0.00	7/28/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN R HACKETT	13447	\$0.00	7/31/2006	\$0.00
JOHN R NEVILLE	10416680		1/17/2008	\$433,805.25
JOHNNIE L PATRICK	9732	\$0.00	7/18/2006	\$0.00
JOHNNY L MOORE	7401	\$0.00	6/5/2006	\$0.00
JOHNSON BEN	4650	\$0.00	5/4/2006	\$0.00
JOHNSON CONTROL INC BATTERY GROUP	15526	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15514	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15515	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS BATTERY GROUP INC	15513	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS INC	5976	\$53,133.90	5/16/2006	\$53,133.90
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15532	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15524	\$0.00	7/31/2006	\$350,000.00
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15523	\$1,305.00	7/31/2006	\$1,305.00
JOHNSON CONTROLS INC BATTERY GROUP	15525	\$85,668.20	7/31/2006	\$85,668.20
JOHNSON CONTROLS TECHNOLOGY COMPANY	15520	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15521	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS TECHNOLOGY COMPANY	15519	\$0.00	7/31/2006	\$0.00
JOHNSON ELECTRIC NORTH AMERICA INC	9880	\$2,897,316.33	7/19/2006	\$2,553,527.50
JOHNSON STEVIE P	10166	\$0.00	7/21/2006	\$0.00
JOLEY MARY	7569	\$0.00	6/6/2006	\$0.00
JONES JAMES M	3079	\$0.00	4/28/2006	\$0.00
JONES N ALISON	12434	\$0.00	7/28/2006	\$0.00
JONES R B	4559	\$0.00	5/3/2006	\$0.00
JONES RONALD	16256	\$0.00	8/24/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JORDAN MCCLAIN C	7859	\$0.00	6/13/2006	\$0.00
JORGENSEN RONALD E	10416744		1/17/2008	\$132,611.31
JORGENSEN RONALD E	11892	\$82,299.00	7/28/2006	\$0.00
JOSEPH D CAMPBELL	16031	\$400,000.00	8/9/2006	\$0.00
JOSEPH E PAPELIAN	12443	\$0.00	7/28/2006	\$0.00
JOSEPH P GUMINA	11878	\$924,112.00	7/28/2006	\$0.00
JOYCE L KOVAK TR	16281	\$20,000.00	8/31/2006	\$0.00
JUDCO MANUFACTURING INC	16012	\$2,605.25	8/9/2006	\$1,741.37

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JUDCO MANUFACTURING INC	13445	\$52,318.51	7/31/2006	\$31,044.13
JUDITH S MATZELLE	16089	\$0.00	8/9/2006	\$0.00
JUKI AUTOMATION SYSTEMS INC	842	\$138,443.00	11/23/2005	\$130,493.00
JULIE HADDING	5628	\$0.00	5/11/2006	\$0.00
KAREN HAWK HURST	12407	\$350,000.00	7/28/2006	\$0.00
KAREN J CRAFT	15191	\$10,000.00	7/31/2006	\$0.00
KAREN J CRAFT	15192	\$10,000.00	7/31/2006	\$0.00
KAREN J CRAFT	15190	\$10,000.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KAREN L HEALY	11972	\$0.00	7/28/2006	\$0.00
KARIN DAVID C	6425	\$0.00	5/22/2006	\$0.00
KARVONEN THOMAS D	9835	\$50,728.00	7/18/2006	\$296,341.54
KARVONEN THOMAS D	9834	\$619,909.00	7/18/2006	\$0.00
KAUPPILA DAVID	12360	\$0.00	7/28/2006	\$0.00
KAYE DIANE L	10416754		1/17/2008	\$197,151.92
KEATING JOHN E	14790	\$0.00	7/31/2006	\$0.00
KEATING JOHN E	14789	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEH-CHUNG M CHAO	10416736		1/17/2008	\$195,741.97
KEITH W DEYER	10416717		1/17/2008	\$280,726.59
KELLY JOHN J	12026	\$0.00	7/28/2006	\$0.00
KEMMER CAROL	12012	\$0.00	7/28/2006	\$0.00
KEN BURTON JR CFC	1451	\$924.94	1/4/2006	\$731.49
KEN BURTON JR CFC	1450	\$3,247.89	1/4/2006	\$2,568.59
KEN BURTON JR CFC	1449	\$4,848.48	1/4/2006	\$3,834.41
KEN BURTON JR CFC	1448	\$4,025.93	1/4/2006	\$3,183.90

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KENNETH G GROSS	15810	\$0.00	8/3/2006	\$0.00
KENNETH G SWAN	15196	\$2,006,543.51	7/31/2006	\$0.00
KENNETH L ZUREK	12444	\$0.00	7/28/2006	\$0.00
KENNETH R DURHAM	10416668		1/17/2008	\$480,354.69
KENSA LLC	14109	\$165,738.24	7/31/2006	\$131,139.25
KETELHUT RANDY	14897	\$0.00	7/31/2006	\$0.00
KETTERER KIMBERLY A	9720	\$0.00	7/18/2006	\$0.00
KEVIN M BUTLER	11976	\$0.00	7/28/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEVIN R HEIGEL	13511	\$0.00	7/31/2006	\$0.00
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	\$195,077.21	2/6/2006	\$82,475.98
KEYSTONE INDUSTRIES LTD	10184	\$193,926.15	7/21/2006	\$183,132.59
KIDD DARRELL	11319	\$0.00	7/27/2006	\$0.00
KIEFEL TECHNOLOGIES INC	10593	\$44,876.00	7/25/2006	\$22,368.04
KIIHR JANICE M	5920	\$0.00	5/16/2006	\$0.00
KILDOW PAULETTE J	4134	\$0.00	5/1/2006	\$0.00
KLAPP KEVIN	7492	\$2,100.00	6/5/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KOENIG CAREN C	9254	\$0.00	7/10/2006	\$0.00
KORTEN QUALITY SYSTEMS LTD	3640	\$47,083.50	5/1/2006	\$46,673.70
KRAMER FRANCIS J	5917	\$0.00	5/16/2006	\$0.00
KRAMER THERESA A	13606	\$0.00	7/31/2006	\$0.00
KRAUS JESSICA	14810	\$500,000.00	7/31/2006	\$0.00
KRAUSCH DAVID	14077	\$791,894.00	7/31/2006	\$0.00
KRIEGER HARVEY J	9817	\$1,082,431.00	7/18/2006	\$0.00
KRIEGER HARVEY J	9818	\$44,131.00	7/18/2006	\$329,403.10

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KUPLICKI FRANCIS	12420	\$0.00	7/28/2006	\$0.00
KURT F KOHLMAYER AND	4703	\$0.00	5/4/2006	\$0.00
KUSNIR JOHN R	5695	\$0.00	5/12/2006	\$0.00
KUSS CORPORATION	10983	\$702,263.09	7/26/2006	\$302,218.95
KYLE M H JONES	12376	\$0.00	7/28/2006	\$0.00
KYOCERA INDUSTRIAL CERAMICS CORP	12530	\$312,610.00	7/28/2006	\$137,780.00
LAFONTAINE WILLIAM	11964	\$180,600.00	7/28/2006	\$0.00
LARKE GAIL	7260	\$0.00	6/1/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LARRY D MOWRY	3149	\$0.00	4/28/2006	\$0.00
LARRY F CRACRAFT	13596	\$0.00	7/31/2006	\$254,391.14
LARRY V JOHNSON	11946	\$0.00	7/28/2006	\$0.00
LASALLE NATIONAL BANK AS TRUSTEE	11463	\$65,178.00	7/27/2006	\$0.00
LASALLE NATIONAL TRUST NA C O NICOLSON PORTER AND LIST INC	11464	\$0.00	7/27/2006	\$65,178.00
LAWHON ALEXANDER C	10803	\$0.00	7/25/2006	\$0.00
LEISURE RONALD K	4119	\$0.00	5/1/2006	\$0.00
LENDVOYI GAIL K	3275	\$0.00	4/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LEO A PUDUP AND JOSEPHINE B	5672	\$0.00	5/12/2006	\$0.00
LEON MC KEEVER	3568	\$0.00	5/1/2006	\$0.00
LEON MYSIEWICZ	3565	\$0.00	5/1/2006	\$0.00
LEONARD G BOUGHTON	6294	\$0.00	5/19/2006	\$0.00
LEONARD MAZUR AND	11138	\$0.00	7/26/2006	\$0.00
LEROY F KING	7337	\$0.00	6/2/2006	\$0.00
LESTER WILKINSON	10416649		1/17/2008	\$573,909.94
LEWIS LORI	5202	\$0.00	5/8/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LEXINGTON COUNTY	1770	\$110,647.51	2/3/2006	\$110,647.51
LIAM P ONEILL	2059	\$50,000.00	2/17/2006	\$0.00
LIAM P ONEILL	2190	\$50,000.00	3/2/2006	\$0.00
LIBERO FIORVENTO	14744	\$0.00	7/31/2006	\$0.00
LIENESCH JOHN H	9867	\$1,129,205.00	7/19/2006	\$372,923.85
LIENESCH KATHLEEN JO	9896	\$74,702.00	7/19/2006	\$0.00
LIFETIME INDUSTRIES INC	1994	\$35,738.64	2/14/2006	\$15,358.44
LININGER CHARLES D	12119	\$0.00	7/28/2006	\$456,265.83

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LINOS J JACOVIDES	10416758		1/17/2008	\$13,298.39
LIPPA MICHAEL R	9979	\$0.00	7/20/2006	\$492,943.73
LIPPA MICHAEL R	9977	\$0.00	7/20/2006	\$0.00
LIPPA MICHAEL R	9978	\$0.00	7/20/2006	\$0.00
LIQUIDATING ULTIMATE ELECTRONICS INC	11639	\$412,428.88	7/27/2006	\$412,428.88
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	\$66,952.29	7/31/2006	\$66,952.29
LISS A SHAPERO	1144	\$1,000,000.00	12/13/2005	\$0.00
LITTELFUSE INC	6147	\$2,996,365.10	5/17/2006	\$2,973,432.52

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LITTELL MICHAEL	15861	\$30,000.00	8/9/2006	\$0.00
LITTLES DORIS E	14031	\$204,000.00	7/31/2006	\$0.00
LOIS A ROSE	9661	\$139,823.00	7/17/2006	\$0.00
LORD CORPORATION	16307	\$362,371.05	9/12/2006	\$331,047.89
LORENTSON MFG CO INC	12192	\$1,296,063.40	7/28/2006	\$536,000.00
LORENTSON MFG CO SW INC	12375	\$449,485.89	7/28/2006	\$449,485.89
LORENTSON TOOLING INC	11625	\$67,422.00	7/27/2006	\$67,422.00
LORI A OSTRANDER	16094	\$396,655.00	8/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LORI PALMER BIVENS	9101	\$0.00	7/7/2006	\$0.00
LORRAINE M BESSEMER	4826	\$0.00	5/5/2006	\$0.00
LOUIS G HEMMER	6465	\$0.00	5/22/2006	\$0.00
LOUIS L PYLANT	4791	\$0.00	5/5/2006	\$0.00
LOUISE R KING	5129	\$0.00	5/8/2006	\$0.00
LOUISE R KING AND C MELVIN	5128	\$0.00	5/8/2006	\$0.00
LOUNSBERRY JAMES C	14786	\$0.00	7/31/2006	\$0.00
LTC ROLL & ENGINEERING CO	5	\$49,513.82	10/13/2005	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LTX CORPORATION	9680	\$261,479.00	7/17/2006	\$231,439.00
LUZ M BERNAL	5692	\$0.00	5/12/2006	\$0.00
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	\$108,415.00	7/13/2006	\$13,850.00
M&Q PLASTIC PRODUCTS L P	7547	\$653,828.81	6/6/2006	\$627,270.58
MAC ARTHUR CORPORATION	16616	\$414,063.61	6/22/2007	\$414,063.61
MAC ARTHUR CORPORATION	11599	\$432,705.04	7/27/2006	\$0.00
MADDEN JUDITH A	15860	\$97,000.00	8/9/2006	\$0.00
MADISON INVESTMENT TRUST SERIES 38	16741	\$10,576.32	11/9/2007	\$10,576.32

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MADISON INVESTMENT TRUST SERIES 38	16742	\$54,140.04	11/9/2007	\$48,846.35
MANHERTZ ESTHER M	12093	\$0.00	7/28/2006	\$0.00
MANUFACTURERS EQUIPMENT & SUPPLY CO	966	\$156,172.47	12/2/2005	\$5,760.88
MARCO MANUFACTURING CO	11132	\$261,038.88	7/26/2006	\$0.00
MARCONI RONALD T	8906	\$18,000.00	7/5/2006	\$0.00
MARGARET M FUKUDA	15827	\$10,000.00	8/9/2006	\$0.00
MARGARET M FUKUDA	15823	\$10,000.00	8/9/2006	\$0.00
MARGARET M FUKUDA	15824	\$10,000.00	8/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARIA C PALERMO	16191	\$500.00	8/1/2006	\$0.00
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	\$236,298.73	7/27/2006	\$233,484.89
MARION COUNTY TAX COLLECTOR	4733	\$432.23	5/4/2006	\$331.57
MARJORIE HARRIS LOEB	12231	\$0.00	7/28/2006	\$0.00
MARK A LEWIS	12413	\$0.00	7/28/2006	\$0.00
MARK C LORENZ	11970	\$0.00	7/28/2006	\$0.00
MARK G CHEMA	13467	\$0.00	7/31/2006	\$0.00
MARK PYC	2226	\$0.00	3/21/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARK WEBER	11960	\$0.00	7/28/2006	\$0.00
MARQUARDT GMBH	12161	\$875,135.40	7/28/2006	\$794,954.68
MARQUARDT SWITCHES INC	12162	\$89,372.32	7/28/2006	\$78,154.17
MARQUIS TERRY L	9292	\$950,107.35	7/11/2006	\$612,959.30
MARQUIS TERRY L	9290	\$0.00	7/11/2006	\$0.00
MARQUIS TERRY L	9291	\$5,415.92	7/11/2006	\$0.00
MARQUIS TERRY L	9289	\$937,667.91	7/11/2006	\$0.00
MARQUIS TERRY L	9288	\$19,200.00	7/11/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARQUIS TERRY L	9287	\$9,600.00	7/11/2006	\$0.00
MARTIN P SHERIDAN	16159	\$0.00	8/9/2006	\$0.00
MARY BETH SAX	11345	\$0.00	7/27/2006	\$0.00
MARY G DANIELS	3472	\$0.00	5/1/2006	\$0.00
MARY G MULLENAX	11115	\$0.00	7/27/2006	\$0.00
MARY H SCHAFER	12446	\$0.00	7/28/2006	\$0.00
MARY P O'NEILL	2188	\$50,000.00	3/2/2006	\$0.00
MARY P O'NEILL	2189	\$50,000.00	3/2/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARYBETH B MACIAK	13414	\$0.00	7/31/2006	\$0.00
MASTERS TOOL & DIE INC	8791	\$9,790.00	6/30/2006	\$6,290.00
MAXINE O BROWN LUCHEY	3414	\$0.00	5/1/2006	\$0.00
MAYNE CONSTANCE E	9660	\$106,380.00	7/17/2006	\$0.00
MAYNE JIMMY C	9659	\$1,265,725.00	7/17/2006	\$495,304.36
MC CREE ROBIN	10061	\$0.00	7/20/2006	\$0.00
MC DONALD DANIEL W	8595	\$0.00	6/27/2006	\$0.00
MC DONALD ROSS J	5928	\$0.00	5/16/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MCELHENNEY WALLACE	9427	\$0.00	7/12/2006	\$0.00
MCGILL RICHARD A	9607	\$787,152.80	7/17/2006	\$0.00
MCNAUGHTON MCKAY ELECTRIC OF OHIO	16561	\$70,117.16	3/2/2007	\$54,501.01
MEADWESTVACO CORPORATION	6672	\$550,655.78	5/23/2006	\$60,655.78
MEDALIST INDUSTRIES INC	9576	\$64,897.96	7/17/2006	\$47,948.54
MERRILL THOMAS A	10569	\$0.00	7/24/2006	\$0.00
METAL POWDER PRODUCTS COMPANY	2711	\$15,750.00	4/5/2006	\$14,700.00
METAL POWDER PRODUCTS COMPANY	2710	\$149,746.96	4/5/2006	\$145,323.07

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
METAL POWDER PRODUCTS COMPANY	2712	\$26,184.00	4/5/2006	\$23,622.00
METALFORMING TECHNOLOGIES INC	16612	\$257,482.41	6/11/2007	\$0.00
METHODE ELECTRONICS INC	16194	\$2,939,137.00	8/14/2006	\$0.00
METHODE ELECTRONICS MALTA LTD A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC FKA MERIT MALTA METHODE LTD	4575	\$406,570.92	5/3/2006	\$406,570.92
METROCAL INC	5734	\$5,967.84	5/12/2006	\$4,427.84
MEUNIER ELECTRONIC SUPPLY INC	6632	\$35,369.12	5/23/2006	\$28,710.20
MICHAEL A HUSAR JR	5385	\$5,426.66	5/9/2006	\$833,695.09

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL A RISELAY	8814	\$400,000.00	6/30/2006	\$0.00
MICHAEL A SWEENEY	10416746		1/17/2008	\$120,812.93
MICHAEL K LESLIE	15950	\$0.00	8/9/2006	\$0.00
MICHAEL K STOUT	10416660		1/17/2008	\$497,455.83
MICHAEL L JULIUS	10416700		1/17/2008	\$362,885.41
MICHAEL O ANDERSON	10416633		1/17/2008	\$756,502.89
MICHAEL P GANNON	11974	\$0.00	7/28/2006	\$0.00
MICHAEL P ROSE	9662	\$807,906.00	7/17/2006	\$381,562.70

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL RICHARDSON	13827	\$275,930.00	7/31/2006	\$0.00
MICHAEL S FLIGSTEIN	10416730		1/17/2008	\$208,513.36
MICROSYS TECHNOLOGIES INC	2053	\$9,044.19	2/17/2006	\$0.00
MICROSYS TECHNOLOGIES INC	2054	\$1,775.00	2/17/2006	\$0.00
MIDWEST TOOL & DIE CORP	16441	\$188,413.44	12/1/2006	\$188,282.67
MIESKE FREDERICK L	6914	\$0.00	5/26/2006	\$0.00
MILACRON MARKETING COMPANY	2679	\$128,067.32	4/18/2006	\$120,574.55
MILAN BELANS	14935	\$62,620.13	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MILLENNIUM INDUSTRIES CORPORATION	15211	\$1,352,891.10	7/31/2006	\$626,637.92
MILLIKEN & COMPANY	11646	\$1,393,393.41	7/27/2006	\$1,966,663.74
MINIATURE PRECISION COMPONENTS	1407	\$948,811.79	12/30/2005	\$824,986.00
MINNICK RALPH D	12043	\$30,000.00	7/28/2006	\$5,000.00
MISSOURI SEA & AIR	6637	\$13,487.61	5/23/2006	\$12,967.93
mitsui and co usa inc	5778	\$14,196.24	5/12/2006	\$14,196.24
MOBLEY MD EVELYN H	4443	\$0.00	5/1/2006	\$17,392.41
MOLDTECH INC	3738	\$50,374.12	5/1/2006	\$46,544.80

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MOLEX CONNECTOR CORPORATION	7992	\$881,213.67	6/14/2006	\$400,000.00
MONROE INC	2352	\$132,868.28	3/22/2006	\$69,782.43
MONTGOMERY SHARON	9213	\$0.00	7/10/2006	\$189,726.80
MOORE ROBERT A	8785	\$0.00	6/30/2006	\$0.00
MORABITO DENA	7356	\$0.00	6/2/2006	\$0.00
MORABITO PHILIP	7357	\$0.00	6/2/2006	\$0.00
MORRIS LETITIA K	13513	\$51,653.68	7/31/2006	\$0.00
MORTIMORE JOHN R	11335	\$0.00	7/27/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MOTOR CITY ELECTRIC	13590	\$62,435.12	7/31/2006	\$12,842.07
MOTOR CITY ELECTRIC	13592	\$1,901.51	7/31/2006	\$1,901.51
MOTOR CITY ELECTRIC CO	13591	\$10,487.41	7/31/2006	\$0.00
MOTOROLA INC	1157	\$18,679.06	12/9/2005	\$18,679.06
MOTOROLA INC	8391	\$8,385,154.00	6/22/2006	\$4,200,000.00
MOTOROLA INC AKA MOTOROLA AIEG	2402	\$2,537,512.52	3/24/2006	\$2,516,096.88
MURPHY GARY D	3524	\$0.00	5/1/2006	\$0.00
MURPHY TIMOTHY H	4125	\$0.00	5/1/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MUSKEGON CASTINGS CORP	12186	\$48,161.52	7/28/2006	\$47,976.06
N D K AMERICA INC	14200	\$1,444,823.68	7/24/2006	\$1,443,054.11
NANCY K YAKUBEK	6472	\$0.00	5/22/2006	\$0.00
NAOMI C SMUZESKI	6771	\$0.00	5/24/2006	\$0.00
NASON WILLIAM E	7853	\$18,339.60	6/12/2006	\$0.00
NATIONAL INSTRUMENTS CORP	10400	\$237,792.65	7/24/2006	\$233,891.61
NATIONAL MOLDING CORPORATION	16418	\$107,272.55	11/17/2006	\$45,326.40
NATIONAL PAPER & PACKAGING EFT CO	16312	\$186,028.49	9/13/2006	\$170,113.66

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NEAL P SWEENEY	11624	\$0.00	7/27/2006	\$0.00
NELSON L COUGHLAN	6106	\$0.00	5/17/2006	\$0.00
NEOSONG USA INC	5053	\$2,502.00	5/8/2006	\$0.00
NETHING ROGER L	6281	\$0.00	5/18/2006	\$0.00
NEUMAN ALUMINUM AUTOMOTIVE INC NEUMAN ALUMINUM IMPACT EXTRUSION	15454	\$631,976.95	7/31/2006	\$598,180.06
NEWARK ELECTRONICS	7550	\$185,979.44	6/6/2006	\$106,691.28
NEZ LUPITA	6113	\$10,000.00	5/17/2006	\$0.00
NICHOLAS G CASSUDAKIS	12121	\$1.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NICHOLSON WARREN B	9419	\$0.00	7/13/2006	\$0.00
NN INC INDUSTRIAL MOLDING CORP	4583	\$102,059.47	5/3/2006	\$102,059.47
NORBERT L KELLER	10416683		1/17/2008	\$429,575.90
NORMAN C LANDERS	5195	\$0.00	5/8/2006	\$0.00
NORMAN C LANDERS AND MARCELLA	5199	\$0.00	5/8/2006	\$0.00
NORMAN R WOLCOTT AND JUDITH L	3182	\$0.00	4/28/2006	\$0.00
NOVELIS CORP	15222	\$392,351.79	7/31/2006	\$392,351.79
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	\$977,354.65	7/18/2006	\$713,175.52

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
O & R PRECISION GRINDING INC	10075	\$135,698.55	7/20/2006	\$135,698.55
ODAIL THORNS JR	10416605		1/17/2008	\$1,695,045.74
OFFENBACHER LON	16258	\$0.00	8/9/2006	\$0.00
OHIO EDISON COMPANY	12181	\$774,413.31	7/28/2006	\$589,907.30
OHIO PUBLIC UTILITIES COMMISSION	11128	\$817.55	7/26/2006	\$0.00
OKI AMERICA INC	13743	\$0.00	7/31/2006	\$0.00
OKI AMERICA INC	16318	\$1,428,927.86	9/14/2006	\$1,424,726.05
OLFANO ROSS A	6293	\$0.00	5/19/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OMNESS RALPH F	13563	\$0.00	7/31/2006	\$0.00
ONEIL DARREL W	5795	\$0.00	5/15/2006	\$0.00
ONEILL BRIAN P	11226	\$0.00	7/26/2006	\$336,642.50
ONEILL MARCIA M	10416755		1/17/2008	\$380,789.84
ORBIS CORPORATION	811	\$239,472.32	11/22/2005	\$239,472.32
OREN SHOEMAKER AND	4589	\$0.00	5/4/2006	\$0.00
ORTIE MENDONCA TR UA DTD 111601	15360	\$100,000.00	7/31/2006	\$0.00
OSCAR DE PAULA BERNARDES NETO	11104	\$762,500.00	7/26/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	\$79,343.84	7/25/2006	\$53,593.75
P & R INDUSTRIES INC EFT	11429	\$278,019.25	7/27/2006	\$275,394.25
PACIFIC EMPLOYERS INSURANCE COMPANY	13080	\$0.00	7/28/2006	\$0.00
PAGE RICHARD T	7160	\$0.00	5/30/2006	\$0.00
PAMELA GELLER	12147	\$0.00	7/28/2006	\$0.00
PAMELA H WAYMIRE	4370	\$0.00	5/2/2006	\$0.00
PAPROCKI JEFFREY	15618	\$0.00	7/31/2006	\$0.00
PARADISE GAIL A	5260	\$0.00	5/8/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PARISEAU LEONA R	6040	\$177.85	5/16/2006	\$0.00
PARISEAU LETITIA S	9973	\$0.00	7/20/2006	\$0.00
PARISEAU RICHARD J	15993	\$0.00	8/9/2006	\$0.00
PARK ENTERPRISES OF ROCHESTER INC	16395	\$655,686.82	10/30/2006	\$655,686.62
PARK OHIO PRODUCTS INC	15134	\$355,290.19	7/31/2006	\$199,402.98
PARKINSON BRUCE	15273	\$14,757.00	7/31/2006	\$0.00
PARKVIEW METAL PRODUCTS	13929	\$187,374.96	7/31/2006	\$134,722.00
PARLEX CORPORATION	11190	\$87,844.88	7/26/2006	\$87,844.88

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASsertED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PARLEX CORPORATION	11193	\$39,295.28	7/26/2006	\$39,295.28
PARLEX CORPORATION	11191	\$56,219.54	7/26/2006	\$56,219.54
PARROTT SCOTT J	8820	\$0.00	6/30/2006	\$0.00
PASRICHCHA ATUL	14019	\$10,000.00	7/31/2006	\$0.00
PATRICIA HELM	11101	\$110,554.41	7/26/2006	\$0.00
PATRICK M GRIFFIN	12169	\$6,667.00	7/28/2006	\$0.00
PAUL L MARSHALL	12368	\$0.00	7/28/2006	\$0.00
PAUL R FREE	15599	\$252,093.54	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PAUL STEVENS	7688	\$0.00	6/8/2006	\$0.00
PAUL W HEGWOOD JR	12416	\$0.00	7/28/2006	\$0.00
PAULINE FAJARDO HOWARD	6403	\$0.00	5/22/2006	\$0.00
PBR AUSTRALIA PTY LTD	2548	\$562,192.18	4/4/2006	\$378,568.35
PBR KNOXVILLE LLC	15847	\$0.00	8/9/2006	\$0.00
PBR TENNESSEE INC	15883	\$0.00	8/9/2006	\$0.00
PEARSALL LINDA	3647	\$0.00	5/1/2006	\$0.00
PEPIN PAUL S	11793	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PERKINS WALTER R	8973	\$0.00	7/5/2006	\$0.00
PERRY MALCOLM E	5441	\$0.00	5/10/2006	\$0.00
PETER F CIAMPA	10416709		1/17/2008	\$318,569.95
PETERSON JEFFERY M	15745	\$0.00	7/31/2006	\$0.00
PEUGEOT JAPY INDUSTRIES S A	12136	\$933,276.00	7/28/2006	\$830,000.00
PHELPS DODGE MAGNET WIRE CO	10411	\$157,011.51	7/24/2006	\$143,591.30
PHILIPS SEMICONDUCTORS INC	14347	\$5,486,881.18	7/31/2006	\$5,486,881.18
PHILLIP CROWDER	3589	\$0.00	5/1/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PHILLIPS PLASTICS CORPORATION	10579	\$760,117.01	7/25/2006	\$747,702.98
PHILLIPS PLASTICS CORPORATION	10581	\$112,039.75	7/25/2006	\$112,039.75
PHILLIPS PLASTICS CORPORATION	10580	\$203,432.68	7/25/2006	\$181,190.50
PHILLIPS ROBERT	12046	\$30,000.00	7/28/2006	\$5,000.00
PHOTOCIRCUITS CORPORATION	15447	\$104,135.00	7/31/2006	\$87,932.64
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	\$550,320.80	3/3/2006	\$355,828.83
PICIO II PAUL C	15749	\$0.00	7/31/2006	\$0.00
PIMA COUNTY TREASURER PIMA COUNTY ASSESSOR PIMA COUNTY ARIZONA	10248	\$8,075.92	7/21/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PITNEY BOWES INC FASCIMILE DIV	10119	\$191,003.63	7/21/2006	\$55,280.37
PLAINFIELD STAMPING TEXAS INC	12437	\$7,092.91	7/28/2006	\$7,092.91
PLAINFIELD TOOL & ENGINEERING	12441	\$48,770.59	7/28/2006	\$1,727.84
PLATING TECHNOLOGY INC	13775	\$188,727.41	7/31/2006	\$184,726.19
POLYONE CORPORATION EM GROUP	12002	\$35,897.76	7/28/2006	\$33,099.75
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	\$100,551.70	7/28/2006	\$90,638.09
PORT CITY METAL PRODUCTS INC	12190	\$5,738.00	7/28/2006	\$5,738.00
PORTRAGE COUNTY WATER RESOU OH	16292	\$17,967.88	9/8/2006	\$17,967.88

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
POTTER MICHAEL	11911	\$8,408.00	7/28/2006	\$0.00
PPG INDUSTRIES INC	10710	\$574,896.85	7/25/2006	\$514,454.71
PREFERRED Sourcing LLC	11531	\$97,416.63	7/27/2006	\$0.00
PREMIER MANUFACTURING SUPPORT SERVICES INC	2639	\$1,179,772.10	4/13/2006	\$1,047,594.58
PREMIER PRODUCTS INC	15627	\$147,402.29	7/31/2006	\$141,620.92
PRESSEAU CLAUDE F	9007	\$0.00	7/5/2006	\$0.00
PROUD DOUGLAS AND ESTHER	12047	\$30,000.00	7/28/2006	\$5,000.00
PURKEY AMELIA K	7933	\$342,861.00	6/13/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
QUAKER CHEMICAL CORPORATION	10257	\$819,654.23	7/21/2006	\$762,473.00
QUALITY SYNTHETIC RUBBER INC	15230	\$826,312.04	7/31/2006	\$742,729.51
QUALITY SYNTHETIC RUBBER INC	15231	\$614,058.16	7/31/2006	\$586,771.40
QUASAR INDUSTRIES INC	1935	\$528,714.82	2/9/2006	\$476,205.96
QUICK CABLE CORPORATION	2073	\$29,268.00	2/21/2006	\$28,260.00
QUINLAN JOHN J	2989	\$0.00	4/27/2006	\$0.00
QUINLAN KEVIN J	11619	\$0.00	7/27/2006	\$0.00
R & L SPRING CO EFT	16740	\$16,532.05	11/6/2007	\$15,282.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
R SCOTT BAILEY	15578	\$0.00	7/31/2006	\$0.00
RACHEL G BAXTER	14029	\$0.00	7/31/2006	\$0.00
RACHEL G BAXTER	14030	\$0.00	7/31/2006	\$0.00
RACHEL G BAXTER	14028	\$0.00	7/31/2006	\$0.00
RACHEL HEIDENREICH	16008	\$0.00	8/9/2006	\$0.00
RADIALL JERRIK INC	3711	\$6,345.00	5/1/2006	\$0.00
RAIMAR JAMES A	4359	\$0.00	5/2/2006	\$0.00
RALPH BARRECA	3231	\$0.00	4/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RALPH J POLEHONKI	13545	\$0.00	7/31/2006	\$0.00
RALPH V WILHELM JR	10416685		1/17/2008	\$407,617.48
RANDALL L TWEEDY	10416734		1/17/2008	\$199,203.04
RAPP MICHAEL D	9066	\$0.00	7/6/2006	\$0.00
RAUSCH CARL G	16013	\$2,101,279.00	8/9/2006	\$1,269,121.10
RAWAC PLATING COMPANY	16334	\$398,139.37	9/25/2006	\$398,139.37
RAYHILL MICHAEL	14253	\$463,735.31	7/31/2006	\$0.00
RAYMOND A DEIBEL	15544	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAYMOND F BRANDT	3582	\$0.00	5/1/2006	\$0.00
RAYMOND KELHOFFER	3081	\$0.00	4/28/2006	\$0.00
RAYMOND L JOHNSON JR	12422	\$0.00	7/28/2006	\$0.00
REBA BOYD HOGAN	16074	\$0.00	8/9/2006	\$0.00
REBECCA S FARLESS	12220	\$0.00	7/28/2006	\$0.00
REDD RAYMOND D	5170	\$0.00	5/8/2006	\$0.00
REGINA BUCKLEY	3318	\$0.00	4/28/2006	\$0.00
RENO PATRICIA	3039	\$0.00	4/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
REPUBLIC ENGINEERED PRODUCTS INC	11264	\$673,272.82	7/27/2006	\$624,654.76
RHOADES RITA	11325	\$0.00	7/27/2006	\$0.00
RICHARD C STILL	2803	\$500.00	4/26/2006	\$0.00
RICHARD D SPECKER AND CAROLE J	5040	\$0.00	5/8/2006	\$0.00
RICHARD FRYSON	9245	\$2,000,000.00	7/10/2006	\$0.00
RICHARD J JOK	13831	\$246,003.00	7/31/2006	\$0.00
RICHARD M PATRICK	10416637		1/17/2008	\$692,810.81
RICHARD P NASH	13830	\$9,870.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RICHARD P PERLET	10416688		1/17/2008	\$394,995.74
RICHARD W TANNER	14075	\$0.00	7/31/2006	\$0.00
RICHARD ZWOLAK	10617	\$2,987.81	7/25/2006	\$0.00
RIEGLE WILLIAM E	4386	\$0.00	5/2/2006	\$0.00
RITZENTHALER FRANCIS H	8942	\$1,068,640.00	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8941	\$1,019,038.00	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8948	\$18,225.00	7/5/2006	\$260,212.34
RITZENTHALER FRANCIS H	8940	\$20,000.00	7/5/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RITZENTHALER FRANCIS H	8939	\$7,003.75	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8947	\$13,151.00	7/5/2006	\$0.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	\$4,691.52	11/25/2005	\$4,691.52
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	\$25,198.10	6/30/2006	\$25,198.10
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC	8875	\$505,106.24	6/30/2006	\$505,106.24
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	\$4,745.00	6/30/2006	\$4,745.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	\$2,026.50	6/30/2006	\$2,026.50
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	\$12,982.30	6/30/2006	\$12,982.30

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	\$101,655.48	6/30/2006	\$101,655.48
RLI INSURANCE COMPANY	6668	\$0.00	5/23/2006	\$0.00
RLI INSURANCE COMPANY	2539	\$0.00	4/3/2006	\$0.00
ROBBINS CHERYL	6264	\$175,000.00	5/18/2006	\$0.00
ROBBINS DAVID H	9004	\$0.00	7/5/2006	\$0.00
ROBERT BOSCH GMBH	16771	\$1,900,000.00	1/10/2008	\$1,900,000.00
ROBERT E DETTINGER	10416714		1/17/2008	\$292,799.13
ROBERT H BRUST	11105	\$568,958.67	7/26/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROBERT J REMENAR	11956	\$0.00	7/28/2006	\$0.00
ROBERT J SZCZESEK AND DONNA M	6548	\$0.00	5/22/2006	\$0.00
ROBERT M SIGLER JR	10416760		1/17/2008	\$108,217.71
ROBERT P HOFFMAN	10416702		1/17/2008	\$354,937.89
ROBERT S MILLER JR	14078	\$10,000.00	7/31/2006	\$0.00
ROBERT W FAGAN	10416747		1/17/2008	\$94,085.60
ROBERT W KESSLER	10416628		1/17/2008	\$640,358.02
ROBIN MEXICANA S DE RL DE CV	14270	\$844,833.40	7/31/2006	\$420,000.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROBINETTE DENNIS B	8484	\$0.00	6/26/2006	\$0.00
ROBINSON JOHN H	7412	\$0.00	6/5/2006	\$1,008,159.70
ROBINSON LOGAN	10053	\$5,157.00	7/20/2006	\$0.00
ROCK EDWARD J	6546	\$0.00	5/22/2006	\$0.00
RODEMAN DONALD W	5790	\$0.00	5/15/2006	\$0.00
RODEMAN DONALD W	5791	\$0.00	5/15/2006	\$0.00
RODEMAN DONALD W	5792	\$0.00	5/15/2006	\$0.00
RODEMAN DONALD W	5793	\$0.00	5/15/2006	\$216,347.30

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RODNEY ONEAL	11969	\$0.00	7/28/2006	\$0.00
ROGER A MEIERS	8625	\$0.00	6/27/2006	\$0.00
ROGERS JOSEPH	15677	\$0.00	7/31/2006	\$0.00
RONALD E JOBE	15622	\$0.00	7/31/2006	\$0.00
RONALD G DENNIS	5153	\$0.00	5/8/2006	\$0.00
RONALD K LEISURE AND MARY L	3254	\$0.00	4/28/2006	\$0.00
RONALD L TURKETT	10416719		1/17/2008	\$276,697.57
RONALD M POGUE	11957	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RONALD PIRTEL	11958	\$0.00	7/28/2006	\$0.00
RONALD R MALANGA	10416665		1/17/2008	\$486,591.99
RONALD VOIGT	13828	\$262,767.00	7/31/2006	\$0.00
RONALD W BELL	10416640		1/17/2008	\$653,421.92
RONALD W COX	10416718		1/17/2008	\$278,610.96
RONALD W SHIMANEK	10416690		1/17/2008	\$389,178.70
ROOSE GERARD	12412	\$0.00	7/28/2006	\$0.00
ROOT NEAL & CO INC	4011	\$30,350.37	5/1/2006	\$22,815.18

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RORABAUGH FREDERICK C	12405	\$500,000.00	7/28/2006	\$0.00
ROSE CHARLES L	11119	\$0.00	7/27/2006	\$368,720.27
ROSEMARY BELLAVIA	8618	\$0.00	6/27/2006	\$0.00
ROTAFORM LLC	11527	\$45,258.00	7/27/2006	\$43,242.00
ROTHRIST TUBE INC	2680	\$111,073.70	4/18/2006	\$100,896.19
ROWE DONALD G	15727	\$0.00	7/31/2006	\$0.00
ROY E HAZLETT	5421	\$0.00	5/10/2006	\$0.00
ROY J ALONGE	6238	\$0.00	5/18/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROYAL DIE STAMPING CO	2612	\$504,876.99	4/11/2006	\$446,271.20
ROZNOWSKI JOSEPH J	7755	\$0.00	6/9/2006	\$0.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	15939	\$16,662.36	8/9/2006	\$0.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	16507	\$98,790.36	2/5/2007	\$98,790.36
RUPLEY I JEFFREY P	10695	\$0.00	7/26/2006	\$0.00
RYAN JAMES J	5140	\$0.00	5/8/2006	\$0.00
RYAN RICHARD P	10445	\$0.00	7/24/2006	\$0.00
RYTLEWSKI DORIS	8971	\$0.00	7/5/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
S & Z TOOL & DIE CO INC	2036	\$1,288,259.67	2/15/2006	\$1,288,259.67
S MALCOLM O HARRISON ESQU	16131	\$25,300.00	8/9/2006	\$0.00
S MCKEE C O B MCINTOSH	7610	\$75,000.00	6/7/2006	\$0.00
SABAU MARK D	11268	\$0.00	7/27/2006	\$0.00
SAGER DIANA	10440	\$0.00	7/24/2006	\$0.00
SALGA PLASTICS INC	1167	\$23,602.68	12/15/2005	\$0.00
SALRIN SARAH	13465	\$2,546,940.00	7/31/2006	\$0.00
SAMUEL CHERWINSKI JR	337	\$1,048,298.40	11/4/2005	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SAMUEL O OYEFESO	16000	\$2,140.51	8/9/2006	\$0.00
SANCHEZ OSCAR	13512	\$0.00	7/31/2006	\$0.00
SANDRA P THOMPKINS	11605	\$60,500.00	7/27/2006	\$0.00
SANDRA Y MCCULLOCH	15444	\$0.00	7/31/2006	\$0.00
SANDVIK MATERIALS TECHNOLOGY	590	\$29,390.33	11/15/2005	\$7,862.55
SAUNDRA L HAMLIN	10830	\$0.00	7/25/2006	\$0.00
SBC ADVANCED SOLUTIONS	1126	\$3,236,025.11	12/12/2005	\$3,236,025.11
SBC ADVANCED SOLUTIONS INC	912	\$3,841.74	11/28/2005	\$3,841.74

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SBC DATACOMM	1125	\$7,661.10	12/12/2005	\$7,744.80
SBC GLOBAL	1585	\$602.51	1/17/2006	\$602.51
SBC GLOBAL	1584	\$368.59	1/17/2006	\$368.59
SBC GLOBAL	1582	\$110.32	1/17/2006	\$110.32
SBC GLOBAL	2529	\$195.10	4/3/2006	\$195.10
SBC GLOBAL	2103	\$691,047.51	2/23/2006	\$0.00
SBC GLOBAL	1583	\$21.91	1/17/2006	\$21.91
SBC GLOBAL	1578	\$373,508.42	1/17/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SBC GLOBAL	1581	\$816.99	1/17/2006	\$816.99
SBC LONG DISTANCE INC	2102	\$29.60	2/21/2006	\$29.60
SBC LONG DISTANCE INC	1579	\$1,000.00	1/17/2006	\$1,000.00
SBC YELLOW PAGES	563	\$103.31	11/14/2005	\$103.31
SCHAEFFLER KG	5907	\$64,430.50	5/16/2006	\$55,850.00
SCHIPPER DEBRA	8708	\$95,643.05	6/28/2006	\$0.00
SCHIPPER ROGER	13469	\$0.00	7/31/2006	\$0.00
SCHLEICH GARY L	7739	\$0.00	6/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SCHRADER BRIDGEPORT INTL INC	11284	\$114,112.12	7/27/2006	\$3,886.35
SCHRAMEK JAMES A	3763	\$1,661.18	5/1/2006	\$0.00
SCOTT A MCBAIN	12392	\$0.00	7/28/2006	\$0.00
SCOTT SPECIALTY GASES INC	16104	\$12,730.27	8/9/2006	\$4,547.40
SEAN P CORCORAN	15175	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15182	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15181	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15180	\$10,000.00	7/31/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SEAN P CORCORAN	15179	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15184	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15174	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15183	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15176	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15177	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15178	\$10,000.00	7/31/2006	\$0.00
SEARS KAREN	7396	\$0.00	6/5/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	10014	\$507,337.84	7/20/2006	\$293,548.60
SENSUS PRECISION DIE CASTING INC	16479	\$561,083.00	1/11/2007	\$561,083.00
SERGIO L CARRILLO	11254	\$350,000.00	7/27/2006	\$0.00
SEWAR KENNETH D	12126	\$0.00	7/28/2006	\$0.00
SHAFFER LOWELL K	16110	\$1,748,075.00	8/9/2006	\$514,123.00
SHANNON GLENN W	9535	\$0.00	7/14/2006	\$0.00
SHARON L MILLER	10416675		1/17/2008	\$452,832.57
SHEPERD SUSAN	15968	\$10,000.00	8/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SHEPHERD LAWRENCE L	10277	\$0.00	7/24/2006	\$0.00
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	\$222,238.45	3/13/2006	\$112,748.03
SHERWIN WILLIAMS COMPANY	1472	\$161,816.60	1/9/2006	\$151,725.90
SHOLL J D AND SHOLL ROSEMARIE S	10572	\$2,811,699.50	7/25/2006	\$371,390.62
SHOOPMAN DELBERT D	9561	\$0.00	7/14/2006	\$0.00
SHRIKANT M JOSHI	15598	\$317,210.00	7/31/2006	\$0.00
SHULMAN ELLIOTT S	7159	\$0.00	5/30/2006	\$0.00
SHUMSKY ENTERPRISES INC	5842	\$135,545.25	5/15/2006	\$74,955.72

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIDNEY A SCOTT	15929	\$8,612.00	8/9/2006	\$0.00
SIEMENS AG	2571	\$30,556.80	4/6/2006	\$0.00
SIEMENS AKTIENGESELLCHAFT	3657	\$17,579.52	5/1/2006	\$4,753.03
SIEMENS BUILDING TECHNOLOGIES INC	15692	\$12,209.13	7/31/2006	\$5,506.56
SIEMENS ENERGY & AUTOMATION INC	8675	\$12,639.39	6/27/2006	\$4,423.79
SIEMENS ENERGY & AUTOMATION INC SUCCESSOR BY WAY OF MERGER TO SIEMENS LOGISTICS & ASSEMBLY SYSTEMS INC	8674	\$416,511.60	6/27/2006	\$365,683.90
SIEMENS PLC A&D DIVISION	8673	\$15,307.20	6/27/2006	\$9,045.88

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIEMENS VDO AUTOMOTIVE INC	2773	\$2,291,767.58	4/26/2006	\$1,000,000.00
SIERRA INTERNATIONAL INC	1726	\$5,849.70	1/31/2006	\$3,333.70
SIMPSON JANNIE	5193	\$0.00	5/8/2006	\$0.00
SINGER DAVID G	7642	\$0.00	6/8/2006	\$0.00
SIT JEROLD	3071	\$0.00	4/28/2006	\$0.00
SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX	11272	\$64,795.10	7/27/2006	\$62,213.04
SMALL PARTS INC	11274	\$176,158.38	7/27/2006	\$176,158.38
SMILEY DORIS M	16128	\$0.00	8/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMITH DIANA B	3246	\$0.00	4/28/2006	\$0.00
SMITH JAMES E	12090	\$0.00	7/28/2006	\$0.00
SMITH RAYMOND C	11909	\$0.00	7/20/2006	\$50,062.30
SMITH ROBERT S	4606	\$0.00	5/4/2006	\$0.00
SMITH THOMAS R	3527	\$0.00	5/1/2006	\$0.00
SMITHSON STACE J	8518	\$0.00	6/26/2006	\$0.00
SNELL LINDA F	4796	\$0.00	5/5/2006	\$0.00
SNOW JAMES E	10401	\$0.00	7/24/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SNYDER III MARION H	14223	\$100,000.00	7/31/2006	\$0.00
SOFFE A F	5386	\$0.00	5/9/2006	\$0.00
SOJITZ CORPORATION OF AMERICA	11606	\$126,344.36	7/26/2006	\$50,493.75
SOLGAT JERRY J	14171	\$0.00	7/31/2006	\$0.00
SONY ERICSSON MOBILE COMMUNICATIONS USA INC	2353	\$1,373,431.35	3/22/2006	\$1,252,598.52
SOSNOWCHIK BARBARA K	16711	\$79,902.00	9/24/2007	\$0.00
SOSNOWCHIK THOMAS J	10765	\$320,532.00	7/25/2006	\$0.00
SOSNOWCHIK THOMAS J	16715	\$76,442.00	9/27/2007	\$861,415.82

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SOSNOWCHIK THOMAS J	16712	\$1,524,000.00	9/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16710	\$5,836.00	9/24/2007	\$0.00
SOULES MERRIE	12027	\$0.00	7/28/2006	\$0.00
SOUTH TEXAS COLLEGE	16590	\$1,257.82	3/28/2007	\$0.00
SOUTHWEST RESEARCH INSTITUTE	12109	\$797.40	7/28/2006	\$0.00
SOUTHWEST RESEARCH INSTITUTE	12108	\$27,271.67	7/28/2006	\$21,639.49
SOUTHWIRE COMPANY	16446	\$144,962.44	5/30/2006	\$140,274.95
SOVA JANICE A	5078	\$0.00	5/8/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPCP GROUP LLC AS ASSIGNEE OF ENERGY CONVERSION COMPANY	14135	\$1,424,133.17	7/31/2006	\$1,424,133.17
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	\$2,752,068.75	7/31/2006	\$2,752,068.75
SPCP GROUP LLC AS ASSIGNEE OF JABIL CIRCUIT INC	14140	\$1,641,742.91	7/31/2006	\$1,641,742.27
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	\$2,565,472.27	7/31/2006	\$2,565,472.27
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	\$9,359.53	7/31/2006	\$9,359.53
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	\$887.24	7/31/2006	\$887.24
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	\$5,430,121.66	7/31/2006	\$5,430,121.66
SPECIAL ELECTRIC	9601	\$25,211.74	7/17/2006	\$25,211.74

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPECIAL SITUATIONS INVESTING GROUP INC	15423	\$6,153,413.36	7/31/2006	\$5,875,413.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	\$1,956,624.48	5/22/2006	\$0.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	\$9,225,767.18	5/16/2006	\$9,157,458.38
SPRINT NEXTEL CORP	474	\$319,224.11	11/10/2005	\$182,628.93
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	\$72,034.20	7/18/2006	\$72,025.32
SPYKER EDWARD D	9448	\$0.00	7/13/2006	\$0.00
SSOE INC	16541	\$31,991.00	2/13/2007	\$0.00
STAGECOACH CARTAGE	5069	\$3,890.28	5/8/2006	\$2,990.24

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STAHL SPECIALTY COMPANY EFT	10724	\$1,384,396.89	7/25/2006	\$1,342,252.00
STANG ROBERT A	7448	\$0.00	6/5/2006	\$0.00
STANHOPE JOHN C	9691	\$0.00	7/17/2006	\$0.00
STANLEY ELECTRIC SALES OF AMERICA INC	12257	\$217,822.60	7/28/2006	\$217,822.60
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6383	\$248,083.00	5/19/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6354	\$666,927.27	5/19/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	4536	\$20,048.53	5/2/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	2420	\$10,790,199.00	3/27/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STATE OF MICHIGAN DEPARTMENT OF TREASURY	5761	\$1,250,306.00	5/12/2006	\$0.00
STEARNS PRESTON N	7046	\$0.00	5/30/2006	\$0.00
STEEPROCK ALYCE	8006	\$0.00	6/15/2006	\$0.00
STEPHEN J LARIMORE	10416697		1/17/2008	\$375,749.72
STEPHEN ZORICH	16053	\$0.00	8/9/2006	\$0.00
STEVEN A KIEFER	15448	\$0.00	7/31/2006	\$0.00
STEVEN DERAEDT	16181	\$0.00	8/9/2006	\$0.00
STIPP KEITH	12411	\$0.00	7/28/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STRANEY MICHAEL D	13575	\$6,000,000.00	7/31/2006	\$0.00
STRANEY PATRICK J	16723	\$732,609.00	10/9/2007	\$550,626.45
STRANEY PATRICK J	16722	\$1,127,091.00	10/9/2007	\$0.00
STRANEY PATRICK J	8781	\$0.00	6/30/2006	\$0.00
STRANEY PATRICK J	9980	\$0.00	7/20/2006	\$0.00
STRIFFLER THOMAS K	3446	\$0.00	5/1/2006	\$0.00
STROEH STEPHEN L	15365	\$0.00	7/31/2006	\$0.00
STUART R ALLEN	10416659		1/17/2008	\$523,852.55

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STULL VIRGINIA MD	4088	\$0.00	5/1/2006	\$0.00
SUMIDA AMERICA INC	10372	\$79,613.00	7/24/2006	\$79,613.00
SUMITOMO WIRING SYSTEMS USA INC	2111	\$92,057.65	2/24/2006	\$58,634.22
SUPERIOR PLASTIC INC	12350	\$65,511.81	7/28/2006	\$62,986.06
SUPPLIER INSPECTION SERVICES INC	2426	\$103,832.09	3/27/2006	\$98,138.09
SUPPLIER LINK SERVICES INC	808	\$51,817.86	11/22/2005	\$0.00
SUPPLIER LINK SERVICES INC	16544	\$51,817.86	2/16/2007	\$48,012.86
SUSAN E FORD	5551	\$0.00	5/10/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SUSAN K LAWRENCE	10416693		1/17/2008	\$380,357.86
SUZAK LAWRENCE P	9194	\$0.00	7/10/2006	\$0.00
SYZ ROLMEX S DE RL DE CV	2028	\$41,742.27	2/15/2006	\$41,742.27
SZCZESEK ROBERT J	6547	\$0.00	5/22/2006	\$0.00
TAKATA CORPORATION	10968	\$0.00	7/26/2006	\$0.00
TAKATA CORPORATION	10965	\$0.00	7/26/2006	\$0.00
TANYA L STUBBS	15780	\$250,000.00	8/1/2006	\$0.00
TAX COLLECTOR PINELLAS COUNTY	4527	\$44,542.68	5/2/2006	\$22,271.34

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	\$2,696,313.72	7/28/2006	\$2,671,979.95
TDK CORPORATION OF AMERICA	11965	\$105,650.59	7/28/2006	\$105,117.58
TDK CORPORATION OF AMERICA	11967	\$5,019,217.38	7/28/2006	\$4,993,895.44
TDK CORPORATION OF AMERICA	11966	\$5,491.20	7/28/2006	\$2,734.20
TECHNICAL MATERIALS INC	9106	\$407,748.06	7/7/2006	\$407,748.06
TECHNOLOGY PROPERTIES LTD	15154	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15155	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15156	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15157	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15158	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15159	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15160	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15161	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15162	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15163	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15164	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15165	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15166	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15167	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15168	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15169	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15170	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15172	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15381	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15382	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15383	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15384	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15385	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15386	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15387	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15388	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15389	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15390	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15391	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15392	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15393	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15394	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15395	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15397	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15398	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15399	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15400	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15401	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15402	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15403	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15404	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15405	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15406	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15407	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15408	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15409	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15410	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15411	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15412	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15413	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15414	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15415	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15416	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15418	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15419	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15420	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15421	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15422	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15396	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15417	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14943	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14944	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14945	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14946	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14947	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14948	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14949	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14950	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14951	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14952	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14953	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14954	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14955	\$0.00	7/31/2006	\$1,250,000.00
TECHNOLOGY PROPERTIES LTD	14956	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14957	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14958	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14959	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14960	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14961	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14962	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15151	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15152	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15153	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECNOMEC SRL	2452	\$1,442.59	3/29/2006	\$1,442.59
TECNOMEC SRL	2456	\$1,076.77	3/29/2006	\$1,076.77
TECNOMEC SRL	2455	\$7,291.83	3/29/2006	\$7,291.83
TECNOMEC SRL	2454	\$4,082.43	3/29/2006	\$4,082.43
TECNOMEC SRL	2453	\$360.65	3/29/2006	\$360.65
TECNOMEC SRL	2447	\$1,635.00	3/29/2006	\$1,635.00
TECNOMEC SRL	2451	\$24,742.00	3/29/2006	\$24,742.00
TECNOMEC SRL	2450	\$3,788.49	3/29/2006	\$3,788.49

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECNOMEC SRL	2449	\$642.11	3/29/2006	\$642.11
TECNOMEC SRL	2448	\$1,880.39	3/29/2006	\$1,880.39
TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION	1728	\$212,632.48	1/31/2006	\$181,558.42
TELEFLEX INCORPORATED DBA TELEFLEX MORSE	1703	\$59,962.24	1/30/2006	\$9,604.54
TENNESSEE VALLEY AUTHORITY	1695	\$1,268,394.16	1/30/2006	\$0.00
TENNESSEE VALLEY AUTHORITY TVA	2187	\$1,268,394.16	3/6/2006	\$0.00
TERRY A NEUBAUER	10416694		1/17/2008	\$377,570.41
TERRY GAY	16014	\$524,695.00	8/9/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TERRY M WILLINGHAM	13541	\$0.00	7/31/2006	\$0.00
TESA AG	11681	\$2,227,147.77	7/27/2006	\$1,837,259.00
TESTEQUITY INC	16583	\$206,964.00	3/20/2007	\$165,246.00
TEXAS FOUNDRIES LTD	1773	\$516,132.52	2/3/2006	\$162,058.39
TEXAS INSTRUMENTS INCORPORATED	15378	\$996,729.62	7/31/2006	\$565,661.33
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	\$6,253,576.29	4/24/2006	\$6,253,576.29
TGI DIRECT INC	8929	\$68,364.68	7/5/2006	\$45,159.62
TGI DIRECT INC	8927	\$10,119.17	7/5/2006	\$6,227.10

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THACKER WALTER R	7948	\$0.00	6/13/2006	\$0.00
THE BRIX GROUP INC	8229	\$2,896,591.72	6/19/2006	\$1,648,228.95
THE BRIX GROUP INC	8139	\$44,754.00	6/19/2006	\$19,256.34
THE CHERRY CORPORATION	10180	\$1,670,436.79	7/21/2006	\$1,443,710.70
THE DAYTON POWER AND LIGHT COMPANY	10373	\$61,309.20	7/24/2006	\$37,272.92
THE FURUKAWA ELECTRIC CO LTD	2648	\$546,719.03	4/13/2006	\$0.00
THE GOODYEAR TIRE & RUBBER COMPANY	6956	\$1,332,006.89	5/26/2006	\$1,275,000.00
THE GROWING CONCERN	1507	\$1,039.50	1/10/2006	\$1,039.50

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THEODORE LEWIS	9603	\$10,000.00	7/17/2006	\$0.00
THEODORE LEWIS	10626	\$1,312,436.00	7/25/2006	\$0.00
THEODORE LEWIS	9604	\$19,523.00	7/17/2006	\$0.00
THERESA A BROWN FORMERLY THERESA A MITCHELL	11277	\$0.00	7/27/2006	\$0.00
THERESA MOSLEY	9731	\$150,000.00	7/18/2006	\$0.00
THOMAS ANNA	14183	\$29,530.00	7/31/2006	\$0.00
THOMAS D GOODMAN	12124	\$0.00	7/28/2006	\$0.00
THOMAS D GOODMAN	12115	\$0.00	7/28/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THOMAS E RIES	10416710		1/17/2008	\$305,924.56
THOMAS ENGINEERING COMPANY	7459	\$100,819.04	6/5/2006	\$93,373.95
THOMAS J SOSNOWCHIK	16704	\$281,332.00	9/14/2007	\$0.00
THOMAS L ARNOLD	14074	\$0.00	7/28/2006	\$0.00
THOMAS L KLUSMEYER	10416641		1/17/2008	\$622,282.64
THOMAS N TWOMEY	15623	\$0.00	7/31/2006	\$0.00
THOMAS R MONTOUR	15877	\$0.00	8/9/2006	\$0.00
THYSSENKRUPP STAHL CO	16491	\$1,384,396.89	1/22/2007	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	\$1,777,501.48	7/27/2006	\$1,112,587.31
TIMOTHY J SKINNER	13558	\$149,036.00	7/31/2006	\$0.00
TIMOTHY P GLENNON	6857	\$0.00	5/25/2006	\$0.00
TINNERNMAN PALNUT ENG PRODS	2638	\$2,012.50	4/13/2006	\$1,012.50
TINNERNMAN PALNUT ENGINEERED PRODUCTS	2626	\$1,174.50	4/13/2006	\$1,110.83
TINNERNMAN PALNUT ENGINEERED PRODUCTS	2625	\$202,626.18	4/13/2006	\$197,348.89
TINNERNMAN PALNUT ENGINEERED PRODUCTS	2628	\$2,690.25	4/13/2006	\$0.00
TINNERNMAN PALNUT ENGINEERED PRODUCTS	2636	\$4,770.00	4/13/2006	\$4,759.91

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	\$1,923.00	4/13/2006	\$651.88
TIP ENGINEERING GROUP INC	10378	\$721,827.32	7/24/2006	\$545,000.00
TK HOLDINGS INC	10964	\$0.00	7/26/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10570	\$0.00	7/25/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10571	\$0.00	7/25/2006	\$0.00
TOMPKINS DOUGLASS L	8696	\$0.00	6/23/2006	\$0.00
TONI LEE A	3923	\$0.00	5/1/2006	\$0.00
TONYETTA L ANDREWS EXS EST	6969	\$0.00	5/30/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	\$599,351.09	7/28/2006	\$597,611.14
TOWER AUTOMOTIVE INC	11443	\$841,669.98	7/27/2006	\$0.00
TOWNSEND WILLIE J	15790	\$0.00	8/2/2006	\$0.00
TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS	16375	\$595,386.02	10/19/2006	\$595,386.02
TRANS TRON LTD INC	9263	\$2,901,601.14	7/11/2006	\$2,901,601.14
TREGO MICHAEL P	10842	\$0.00	7/25/2006	\$0.00
TRICON INDUSTRIES INC	8937	\$644,677.01	7/5/2006	\$0.00
TRICON INDUSTRIES INC	8935	\$71,548.68	7/5/2006	\$71,548.68

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TRITON INDUSTRIES INC	11229	\$78,757.21	7/26/2006	\$46,587.40
TROTT THOMAS V	7171	\$0.00	5/31/2006	\$0.00
TROUTMAN TERRY	12362	\$0.00	7/28/2006	\$0.00
TT ELECTRONICS OPTEK TECHNOLOGY	9037	\$1,676,212.31	7/5/2006	\$272,409.26
TUCKER JIMMY R	8714	\$0.00	6/28/2006	\$0.00
TYCO ELECTRONICS CORPORATION	10707	\$2,997,056.91	7/26/2006	\$2,142,948.59
UNISEAL INC	1916	\$48,784.11	2/8/2006	\$540.00
UNITED PLASTICS GROUP INC	13572	\$46,538.80	7/25/2006	\$43,513.29

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
UNITED PLASTICS GROUP INC	11200	\$358,909.35	7/26/2006	\$281,972.65
UNITED STARS INDUSTRIES INC	16695	\$13,238.61	10/24/2005	\$0.00
UNITED STATES STEEL CORP	8657	\$399,548.00	6/27/2006	\$399,548.00
UNITED TELEPHONE COMPANY OF OHIO	6407	\$289,254.87	5/22/2006	\$119,526.48
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2175	\$1,016,065.83	3/3/2006	\$1,016,065.83
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	\$234,500.00	3/3/2006	\$403,340.00
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	6878	\$85,400.00	5/25/2006	\$433,881.97
UPG DE MEXICO S DE RL DE CV	13546	\$42,827.19	7/31/2006	\$42,827.19

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
UPSON RITA	6220	\$0.00	5/17/2006	\$0.00
US AEROTEAM	10756	\$600,000.00	7/25/2006	\$600,000.00
US AEROTEAM INC	10711	\$444,213.68	7/25/2006	\$0.00
US DEPT OF HEALTH AND HUMAN SERVICES	2578	\$65,799.34	4/6/2006	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16747	\$30,000.00	11/14/2007	\$30,000.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16728	\$0.00	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16727	\$0.00	10/18/2007	\$0.00
US LABOR SECRETARY ON BEHALF OF ASEC MANUFACTURING SPONSORED EMPLOYEE BENEFIT PLANS	9826	\$0.00	7/18/2006	\$60,000.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
US SECURITIES AND EXCHANGE COMMISSION	2445	\$0.00	3/16/2006	\$0.00
VALDEZ RACHELLE R	14063	\$0.00	7/31/2006	\$0.00
VALEO CLIMATE CONTROL CORPORATION	11462	\$506,709.93	7/27/2006	\$156,725.41
VALEO INC	14044	\$0.00	7/31/2006	\$0.00
VANDENBERG FREDERIC P	8575	\$0.00	6/26/2006	\$447,978.29
VANGUARD DISTRIBUTORS INC	9319	\$788,321.49	7/11/2006	\$788,321.49
VANUS GORDON R	5552	\$22,762.20	5/10/2006	\$0.00
VAUGHN W BOILORE	6170	\$0.00	5/17/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VENUS J McDOWELL	13810	\$0.00	8/21/2006	\$0.00
VERITAS SOFTWARE CORPORATION	10913	\$40,867.33	7/26/2006	\$40,867.33
VERIZON NORTH INC	2340	\$5,083.55	3/20/2006	\$4,200.00
VERNILLE SUSAN	6327	\$0.00	5/19/2006	\$0.00
VICKI SMITH HOLBROOK	9049	\$0.00	7/6/2006	\$0.00
VICTORIA J OVERLAND	4086	\$0.00	4/25/2006	\$0.00
VICTORY PACKAGING LP	11640	\$6,183,936.00	7/27/2006	\$4,183,936.00
VINCENT H STEINBEISER	6745	\$0.00	5/24/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VINCENT R DEZORZI	13829	\$202,330.00	7/31/2006	\$0.00
VINCENT W RICHARD JR	3418	\$0.00	5/1/2006	\$0.00
VIRGIS W COLBERT	11106	\$797,916.33	7/26/2006	\$0.00
VISCONTI CARL H	12113	\$0.00	7/28/2006	\$0.00
VISTEON CORPORATION	1850	\$0.00	2/6/2006	\$0.00
VISTEON CORPORATION	1854	\$0.00	2/6/2006	\$0.00
VJ TECHNOLOGIES INC	16460	\$83,839.32	12/19/2006	\$83,839.32
VOLKER J BARTH	11321	\$0.00	7/27/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VOLLAND ELECTRIC	14660	\$52,448.27	7/31/2006	\$25,901.84
VON GRABE JOACHIM	9503	\$0.00	7/14/2006	\$0.00
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	\$359,507.57	7/28/2006	\$359,507.57
VREELAND JR ROY C	6676	\$0.00	5/23/2006	\$0.00
W ALAN LEVIJOKI	8759	\$180.00	6/29/2006	\$703,498.74
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	\$30,000.00	7/28/2006	\$5,000.00
WANDER JANET	10416756		1/17/2008	\$103,200.50
WARNER ELECTRIC LLC	5970	\$78,321.60	5/16/2006	\$74,592.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WARREN GARY H	4153	\$0.00	5/1/2006	\$0.00
WARREN WILLIAM S	7793	\$0.00	6/12/2006	\$1,720,990.33
WASHINGTON LABORATORIES LTD	16515	\$38,900.00	2/7/2007	\$0.00
WAYNE H BANK	10854	\$20,000.00	7/25/2006	\$433,387.84
WAYNE J VARADY	10416716		1/17/2008	\$292,156.89
WEATHERALL JEFFREY	12179	\$169,251.00	7/28/2006	\$0.00
WEAVER JR FRED C	6230	\$0.00	5/18/2006	\$0.00
WEINMANN PATRICIA C	16175	\$0.00	8/9/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WELLMAN RAYMOND	7345	\$0.00	6/2/2006	\$0.00
WESCO DISTRIBUTION INC	12223	\$59,964.21	7/28/2006	\$57,118.87
WESLEY A VINCENT	10416742		1/17/2008	\$145,458.72
WESLEY D HELM	11033	\$1,690,647.15	7/26/2006	\$943,091.30
WEST JAMES B	4794	\$0.00	5/5/2006	\$0.00
WESTPHAL NANCY	7462	\$0.00	6/5/2006	\$0.00
WESTWOOD ASSOCIATES INC	14918	\$66,399.42	7/31/2006	\$66,399.42
WETTLIN JON	15637	\$0.00	7/31/2006	\$0.00

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WHEATLEY MARY	5653	\$0.00	5/11/2006	\$0.00
WILDER CATHY L	10829	\$0.00	7/25/2006	\$0.00
WILKIE THOMAS R	12419	\$0.00	7/28/2006	\$0.00
WILLIAM B HANNA	13543	\$180,600.00	7/31/2006	\$0.00
WILLIAM C FINK	10416667		1/17/2008	\$480,429.41
WILLIAM C SPELMAN	15998	\$0.00	8/9/2006	\$256,474.07
WILLIAM E LLOYD AND JANET E	3532	\$0.00	5/1/2006	\$0.00
WILLIAM E TURNER	7319	\$0.00	6/1/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAM E ZIELKE	10416735		1/17/2008	\$197,943.98
WILLIAM G BILLIG TR	3492	\$0.00	5/1/2006	\$0.00
WILLIAM GERALD VANCE	14831	\$8,107.00	7/31/2006	\$0.00
WILLIAM J O'MALLEY JR	10416745		1/17/2008	\$127,309.70
WILLIAM M JENKINS	10416732		1/17/2008	\$200,848.49
WILLIAM MILLER JR AND LILLIE M	8308	\$0.00	6/21/2006	\$0.00
WILLIAM P DOWNEY	14370	\$20,641.44	7/31/2006	\$0.00
WILLIAM R HERREN	11944	\$0.00	7/28/2006	\$1,400,340.06

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAMS BETTY A	10568	\$0.00	7/24/2006	\$0.00
WINGEIER KENNETH G	9804	\$31,779.00	7/18/2006	\$0.00
WINGEIER KENNETH G	9805	\$178,453.00	7/18/2006	\$946,922.88
WINGEIER KENNETH G	9803	\$1,632,223.54	7/18/2006	\$0.00
WINGEIER KENNETH G	9802	\$16,251.00	7/18/2006	\$0.00
WINGEIER KENNETH G	9801	\$2,047,969.48	7/18/2006	\$0.00
WINGEIER KENNETH G	9800	\$721,575.00	7/18/2006	\$0.00
WISCONSIN ELECTRIC POWER COMPANY	1047	\$415,675.19	12/6/2005	\$405,194.95

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WOLCOTT NORMAN R	3183	\$0.00	4/28/2006	\$0.00
WOMACK JANICE M	7258	\$0.00	6/1/2006	\$0.00
WOOD DAVID	12364	\$0.00	7/28/2006	\$0.00
WOODBURY MARION L	13477	\$0.00	7/31/2006	\$0.00
WORK LYNNE H	16007	\$0.00	8/9/2006	\$0.00
WRIGHT C	13544	\$0.00	7/31/2006	\$0.00
WRIGHT JULIAN	4662	\$0.00	5/4/2006	\$0.00
WRIGHT PLASTIC PRODUCTS CO LLC	16447	\$76,844.72	12/8/2006	\$72,148.40

\*UNL stands for Unliquidated

**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WRIGHT PLASTIC PRODUCTS CO LLC	14878	\$76,844.72	7/31/2006	\$0.00
WRIGHT STATE UNIVERSITY	2906	\$126,323.97	4/27/2006	\$82,394.31
WYDNER JOHN D	3912	\$0.00	5/1/2006	\$0.00
YAHNE JOHN E	11358	\$0.00	7/27/2006	\$0.00
YAZAKI NORTH AMERICA INC	13183	\$1,484,512.92	7/31/2006	\$382,919.41
YORK INTERNATIONAL CORP	15531	\$74,971.50	7/31/2006	\$74,971.50
YORK INTERNATIONAL CORP	15530	\$88,202.55	7/31/2006	\$88,202.55
YOUNGBLOOD JONES LILLY P	7862	\$0.00	6/13/2006	\$0.00

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**EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
YVONNE ROBERTS	3720	\$43,444.04	5/1/2006	\$0.00
ZAJACZKOWSKI WILLIAM M	4363	\$0.00	5/2/2006	\$0.00
ZEBULA THOMAS J	8186	\$0.00	6/19/2006	\$0.00
ZEISS CARL IMT CORP	10882	\$76,784.27	7/25/2006	\$76,784.27
ZENTRIX TECHNOLOGIES INC	9107	\$98,067.90	7/7/2006	\$98,067.90
ZF BOGE ELASTMETALL LLC	12017	\$99,852.32	7/28/2006	\$74,932.82
ZHOU PETER S	10832	\$140,061.72	7/25/2006	\$0.00
ZIZELMAN JAMES	15956	\$1,000.00	8/9/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
Total:	1,694		Total Modified Claim Amont:	\$371,247,098.73